



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



C-72/KAPE/DC/PCT/2024

Dated: 07.08.2025

PUBLIC NOTICE NO. 08/2025

SUBJECT: CLASSIFICATION OF GENERATOR FIRE PROTECTION SYSTEM IMPORTED VIDE GD NO.KAPS-HC-150954-25-06-2024

The Collectorate of Customs Appraisement (SAPT), Karachi has forwarded a reference No.SI/MISC/117/2024-VI dated 28.11.2024 for determination of correct classification of "Generator Fire Protection system".

(A). Background of the Dispute:

2. Brief facts as reported by the referring Collectorate are that M/s WAPDA imported a consignment declared to contain "SCH 1(A) 3.4 GENERATOR FIRE PROTECTION SYSTEM" under PCT heading 8424.8900. However, the goods were assessed by the department under PCT heading 8424.1000 being a fire extinguishing system and specified there in terms of General Rules for Interpretation (GIR) for tariff classification. The importer's contention is that the subject goods are multifunctional machine designed to detect, control and automatically discharge fire suppressing agent, upon detecting a fire caused by excessive heating of generator windings, effectively controlling or suppressing the fire before it spreads. Therefore, it falls appropriately under subheading 8424.8900 which covers other mechanical devices for projecting, dispersing or spraying liquids or powders.

(B). Importer's Point of View:

3. The importer's contention is that subject goods are classifiable under PCT heading 8424.8900 on following grounds:-

- a. The imported system is a Hybrid Fire Suppression System (IG-541 Gas+ Water Mist), to protect its six hydropower generators for 243 MW Warsak Hydropower Project, containing Optical smoke detectors, Heat detectors, IG 541 Nozzles to discharge fire suppressing agent, Water Mist Section valves, pressure transmitters, six fire suppression panels and Solenoid valves for IG-541 gas, and one main fire alarm panel. The main fire alarm panel receives alarm signals from each fire suppression panel activating the solenoid valves to release IG-541 gas and operating the water mist section valves for each generator. Therefore, being a fire suppression and prevention system, it must be included/classified in later PCT heading 8424.8900.
- b. The Explanatory Notes for subheading 8424.1000 specify that it includes simple portable extinguishers fitted with taps, valves or other opening devices and does not include fire

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 Chief (MPS)
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fighting pumps having function broader than simple fire extinguishers. Fire extinguishers are simple portable devices, self-contained units for immediate manual operation to combat fires by releasing extinguishing agents *and in contrast subject goods are fixed installation designed to protect a specific equipment consisting of network of pipes, nozzles and sensor and includes alarm equipment to detect fires and activate the fire suppressing process.*

c. Further, the Explanatory Notes for sub heading 8424.89 encompasses:

- i) Industrial robots specially designed for projecting, dispersing or spraying liquids or powders.
- ii) Electrostatic painting apparatus consisting of a spray gun connected to a paint container by a flexible tube carrying paint, and also connected to a high tension generator by an electric cable. The electrostatic field created between the object to be painted and the gun attracts the paint particles sprayed by compressed air to that object and prevents dispersion.

It transpires that imported system cannot be classified under PCT heading 8424.1000 since they are simple (portable) fire extinguishers. The PCT 8424.8900 as declared is correct as it is fixed installation in generator consisting of automated systems for projecting, dispersing or spraying liquids for suppression of fire inside the pit of generator and align with characteristics outlined in Explanatory Notes for PCT 8424.8900 rather than 8424.1000.

(C). Department's Point of View:

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- a) The subject goods are fire extinguishing system equipped with fire extinguishing covered under PCT heading 8424.1000, and the same is also mentioned in Bill of Lading.
 - b) The goods have essential character of fire extinguishing, thus in terms of GIR 2(a), it falls under PCT heading 8424.1000.
 - c) The Customs clearance data retrieved from M/s PRAL do not provide uniformity on PCT headings, therefore issuance of Public Notice after detailed deliberation would resolve issue once for all.

(D) Law and Analysis:

4. 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 Rules for interpretation (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
8424	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.
8424.1000	- Fire extinguishers, whether or not charged
8413.8	- Other appliances: 8424.8900- - Other

5. The Classification Committee examined the proposed classifications in light of the Explanatory Notes to those headings and the GIR: -

- a) As per the catalog submitted by M/s WAPDA, the imported system as per manufacturer Catalog provided by M/s WAPDA is a Victaulic Vortex fire suppression system dual agent fire extinguishing system meticulously designed for use in water-sensitive facilities, spanning from data centers to power generation plants as it works by mixing small water droplets with nitrogen to extinguish a fire by absorbing the heat and reducing oxygen, removing key elements of the fire triangle and the addition of nitrogen dilutes the air and allows the tiny water particles to absorb the heat, creating an atmosphere that does not support combustion. The system consists of inert gas cylinders, cylinder manifold, pressure valves, discharge piping, nozzles, automatic operating devices, manual actuation devices, switches, associated fire detection /alarm system, audio visual safety warning devices, instrumentation, associated control system and panels. etc., therefore it is a complete system with all equipment, valves, instrumentation, accessories and supports. Therefore, the main difference between an extinguishing and suppression system is to activate before a fire has a chance to spread and keep damage to a minimum. Furthermore, Fire extinguishing systems are usually used to control and put out small fires, at the start of a fire or alongside another firefighting system. Traditional fire extinguishers typically contain water, foam or dry chemicals and are great for smaller commercial and residential buildings, in cars and on boats. They are portable and can be manually activated by removing a pin and pulling a trigger. A fire suppression system is mainly used within larger industrial uses such as factories or large commercial buildings like hotels and shopping centers. They are highly effective in controlling and suppressing a fire quickly and keep damage to a minimum. Fire suppression systems activate automatically in the event of a fire. Therefore, it automatically activates via detection of smoke or temperature rise or heat and fire would be controlled. Therefore, keeping in view the facts narrated above, the Fire suppression system is designed to prevent or suppress the fire and it is not a fire extinguisher that works after the fire spread. Further, kind attention is invited towards the Explanatory Notes of heading 8424.1000 which reads as under:-

This group covers extinguishers, filled or not, of the kind which use foam producing or other charges, including simple extinguishers fitted with taps, valves, percussion caps or other opening devices.

The heading does not include:

(a) Fire extinguishing grenades and charges for fire extinguishers (heading 38.13).

(b) Firefighting pumps with ^{or} ^{without} ^{internal} reservoirs, heading 84.13 (non-automobile types) or heading 87.05 (automobile types).

6. As per the above explanation, the defined system does not incorporate detection and sprinkler which is essentially required for fire suppression systems and has fire extinguishers only, while the subject goods are a system of suppression of fire on activation/detection of sensors and afterwards spraying the inert gases. The Committee is of the view that subheading 8424.1000 only covers hand operated portable fire extinguishers, whereas the subject system uses unique nozzle design to produce very fine mist/stream/blend of water droplets and nitrogen to suppress fire as water droplets reduces temperature by absorbing heat from fire and nitrogen reduces concentration of oxygen which do not allow fire to continue burning. Therefore, such fine spray of particles through unique nozzle merits consideration in other appliances i.e. 8424.8900 and do not fall under PCT heading 8424.1000 which covers extinguishers that solely rely on foam producing and other charges for fire extinguishing. Furthermore, it is a system of machines that encompasses various equipment/appliances for its operation rather than single fire extinguisher cylinders.

The heading 8424.1000 Explanatory Notes mentions that

'This group covers extinguishers, filled or not, of the kind which use foam producing or other charges, including simple extinguishers fitted with taps, valves, percussion caps or other opening devices.

(a) From the above, it transpires that the heading is limited to extinguishers which works on foam, ABC dry powder and requires charges to operate (*typically refer to the mechanisms and materials inside the extinguisher that generate pressure or release extinguishing agents*), and are used mostly on outdoor petrol fillings stations, schools, hospitals being simple and wall mounted contrary to Victaulic Vortex fire suppressions system which is used in clean high tech environment where such traditional foam producing extinguishers could cause potential damages to sensitive installations.

(b) The term "Fire Extinguisher" is not defined in heading 8424 or elsewhere therefore, such terms are to be construed in accordance with their common meanings. According to various dictionary definitions, a fire extinguisher denotes "a portable apparatus" or "metal container" that "contain[s] chemicals that can be discharged...to extinguish a small fire." The American Heritage Dictionary 522 (4th ed. 2004); see also The Merriam-Webster Online Dictionary, <http://www.merriam-webster.com/dictionary/?fire%20extinguisher> (defining the term as "a metal container filled with chemicals that is used to put out a fire"); see also The Oxford English Dictionary Online, http://www.oxforddictionaries.com/us/definition/american_english/fire-extinguisher (defining fire extinguisher as "a portable device that discharges a jet of water, foam, gas, or other material to extinguish a fire"); and The Macmillan Dictionary, <http://www.macmillandictionary.com/us/dictionary/american/fire-extinguisher> (defining the term as "a metal container filled with water or a chemical that you pour onto a fire to

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stop it burning"). Therefore, the scope of heading 8424.1000 is limited to the extent of Fire hand extinguishers while such combination of automatic gas fire suppression installation falls out of the purview of PCT heading 8424.1000 and is well covered under PCT heading 8424.8900 by application of GIR Rule 3(c). As regards, the Department contention of application of GIR Rule 2(a) which deals with essential character, the same do not merits considerations as it is limited to Portable Fire extinguishers only and such intricate fire suppression installations falls out of purview of heading 8424.1000. Since no specific description is available, therefore, GIR Rule 3(a) is ruled out and GIR rule 3(b) applies to mixture and composite goods which is not the subject case, therefore GIR Rule 3(c) is applicable.

Decision:

7. After thorough examination and in light of the above, the Classification Committee has determined that the Generator Fire Protection system falls under PCT heading 8424.8900.

8. 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 the importer 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.

9. This Public Notice is issued in terms of chapter-II (para 2) of Customs General Order No. 12 of 2002 as amended by 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/-

(Amjad Aman)

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. All Collectors / Directors of Customs.
12. The Collector, Collectorate of Customs Appraisalment (SAPT), Custom House, Karachi.

13. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
14. The Karachi Chamber of Commerce & Industry, Karachi.
15. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
16. The Karachi Customs Agents Association, Karachi.
17. Office of Chief Resident representative WAPDA, C-26 Block 5, Gulshan e Iqbal Karachi Phone 021-34823595.
18. Notice Board.


(Amjad Aman)
Additional Collector/
Secretary to the Classification Committee