



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



C-57/KAPE/DC/PCT/2024

Dated 05.08.2025

PUBLIC NOTICE NO 07/2025

Subject: CLASSIFICATION OF DIGITAL VIDEO RECORDER AND NETWORK VIDEO RECORDER UNDER PCT HEADING 8525.8590 INSTEAD OF 8521.9090 VIDE GD KAPS-HC-6976-14-07-2024

The Collectorate of Customs Appraisement (SAPT), Karachi has forwarded a reference No.SI/MISC/73/2024-VI dated 21.08.2024 for determination of correct classification of "Digital Video Recorder and Network Video Recorder".

(A). Background of the Issue/Dispute:

2. Brief facts as reported by the referring Collectorate are that M/s Vital International imported consignments of Digital Video Recorders (DVR) and Network Video Recorders (NVR) from China under HS Code 8525.8590. However, the Department classified the goods under PCT heading 8521.9090 being a recording or re-producing apparatus. Further, the department stated that as per the technical catalogue provided, the subject goods store images using a Disk Group Storage by taking input from CCTV cameras and using audio and video compression method. (<https://www.dahuasecurity.com/products/All-Products/HDCVI-Recorders/Cooper-I-Series/XVR1B04-I=V2>, <https://www.dahuasecurity.com/products/All-Products/Network-Recorders/WizSense-Series/NVR-5-EI-Series/2HDD/NVR5216-EI....etc>)

(B). Importer's Point of View:

3. The importer M/s Vital International was issued notice for hearing on 14.05.2025, however, importer requested to adjourn the meeting till next month. The hearing notice, were then issued for the dates 28.05.2025 and 03.06.2025, but importer's authorized representative M/s Rana Sakhawat Law Associates declined to attend the meeting citing that their client is unavailable and is currently abroad. The hearing notice was issued again for 18.06.2025 but counsel again refused to attend the meeting stating that he is not available in Karachi due to summer vacation notified by honorable Sindh High Court. Therefore, notice to importer and counsel was issued for hearing on 03.07.2025 which was attended by them and presented the arguments which are given as under;

- a) "The goods are specified in PCT heading 8525.8950 as 'Video cameras recorders', therefore as per GIR Rule it fall under PCT heading 8528.8950.

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TECHNICAL ASSISTANT
Member (Taxpayer Services)
SAPS
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Memb (TPS) Office on
Edox No. 988432K
Date 08.08.2025

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Uman Asghar
Chief (TPS)
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- b) *The importer is of the view that goods are classifiable as cameras under PCT heading 8525.8590, and as presented the video camera recorders are more specifically provided in heading 8525.80.*
- c) *The issuance of Ruling would be applicable prospectively in terms of para 74 of CGO 12/2002 dated 15.06.2022.*
- d) *As per GIR Rule 3(a), the heading which provides the most specific description shall be preferred to headings providing a general description and Rule 4 also states that goods which cannot be classified in accordance with above rules shall be classified under heading appropriate to goods to which they are most akin.*

(C) Department's Point of View:

- a) The Department is of the view that goods are specifically mentioned in Explanatory Notes to PCT heading 8521, the relevant portion is re-produced as under:

(A) RECORDING AND COMBINED RECORDING AND REPRODUCING APPARATUS

These are apparatus which, when connected to a television camera or a television receiver, record on media electric impulses (analogue signals) or analogue signals converted into digital code (or a combination of these) which correspond to the images and sound captured by a television camera or received by a television receiver. Generally the images and sound are recorded on the same media. The method of recording can be by magnetic or optical means and the recording media is usually tapes or discs.

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The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).

(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
8525.8950	Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or

	reproducing apparatus; television cameras, digital cameras and video camera recorders. (8525.8950 - - - Video cameras recorders)
8521.9090	Video recording or reproducing apparatus, whether or not incorporating a video tuner (8521.9090 - - - Other)

5. The Classification Committee examined the matter in light of the Explanatory Notes to those headings and the relevant GIRs: -

a) The heading 8525 pertains to devices having camera to capture and record moving images performing the function using video sensors and MicroSD card, while DVR and NVR receives input from CCTV cameras and store it on internal storage medium or on interchangeable media (the captured video is stored on the device hard drive using a compression protocol) for playback function viewing and playing recorded videos on network support devices. Therefore, subject goods do not fall under PCT heading 8525. The relevant heading for the goods would be that of recording and re-producing apparatus and the specifications of goods are well covered in heading 8521.

b) For the present discussion, heading 8525 pertains to cameras only, pertinently more clear from the relevant portion of its Explanatory Note reproduced below :-

'(B) TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS

This group covers cameras that capture images and convert them into an electronic signal that is:

(1) *Transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras); or*

(2) *Recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders).*

Therefore, DVR and NVR falls outside the scope of heading 8525; these recording and reproducing apparatuses are more specifically mentioned by name in Explanatory Notes to heading 8521 and, therefore, fall in PCT heading 8521.9090.

The relevant portion is re-produced as under:-

The heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).

Decision:

6. After thorough examination and deliberations, the Classification Committee has determined that 'DIGITAL VIDEO RECORDER AND NETWORK VIDEO RECORDER' fall under PCT heading 8521.9090 under GIR Rule 1 and 3(a).

7. 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.

8. This Public Notice is issued in terms of Chapter-II (Classification) para 2 of CGO 12/2002 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 specified 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. The Collector, Collectorate of Customs Appraisalment SAPT, Custom House, Karachi.
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 Vital International, 351/G Johar Town Lahore.
15. M/s Rana Sakhawat Law Associates, Office No.1107, 11th Floor, Muhammadi Trade Tower, New Chali Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Chamber of Commerce & Industry, Karachi.
18. The Karachi Customs Agents Association, Karachi.
19. Notice Board.

(Amjad Aman)

Additional Collector/

Secretary to the Classification Committee