



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



C-18/KAPE/DC/PCT/2024

Dated: 5.08.2025

PUBLIC NOTICE NO.06/2025

SUBJECT: DETERMINATION OF APPROPRIATE PCT HEADING OF SPIN TISSUE PROCESSOR

The Collectorate of Customs Appraisement (AIIA), Lahore has forwarded a reference No.04/APR/AFU/Misc/64/2023/1444 dated 23.07.2023 for determination of correct classification of "Spin Tissue Processor".

A). **Background of the Issue/Dispute:**

2. Brief facts as reported by the referring Collectorate are that M/s S.U Enterprises, Lahore imported a consignment declared to contain "Spin Tissue Processor" under PCT heading 9027.8900 vide G.D No.LPAF-HC-49537-23-06-2023. However, the goods were assessed by the department under PCT heading 8421.1900 (Centrifuges, including centrifugal dryers) on grounds that the imported product "Spin Tissue Processor STP 120 Brand Especialdades made in Spain" involves centrifuge function which removes water from human tissue. The importer did not agree with the PCT heading determined by the Collectorate and requested that goods may be allowed provisional release under section 81 of the Customs Act, 1969 by referring the matter to Classification Committee for determination of appropriate classification. It is further noted that during the clearance process, the importer initially declared the goods under HS Code 9027.8900 at the time of filing GD No. LPAF-HC-49537-23-06-2023. However, in their written reply submitted on 14.05.2025 during the hearing proceedings, the importer revised their stance, proposing reclassification of the tissue processor under PCT Code 8479.8990

B). **Importer's Point of View:**

3. The importer's contention is that subject goods are classifiable under PCT heading 8479.8990 on following grounds:-

- As per Harmonized Tariff Schedule of the United States (HTUS), the H.S Code for Tissue Processors is 8479.89.9899. Accordingly, under Pakistan Customs Tariff, the product should be classified under PCT Code 8479.8990. (Reference No. N097516 date Mar, 25, 2010).
- The assessment made under H.S Code 8421.1900 is not tenable since the H.S Code 8421.1900 pertains to centrifuge machines and is not applicable to tissue processors.

Usman Asghar
Chief (TPS)

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Member (Taxpayers' Services)
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C). Department's Point of View:

4. As the name 'Spin Tissue Processor' describes the spinning as its essential character in view of literature retrieved through manufacturer's website, therefore, it is classifiable in PCT heading 8421.1900 by virtue of Explanatory Note (I)(10) to heading 8421. This is further strengthened by the fact that this device works on specific RPM (mentioned in its characteristics).

- a) The goods do not perform any essential functions of main heading 9027 i.e. physical or chemical analysis, measuring or checking properties of any sample.
- b) It entails properties of centrifuge as it removes water from human tissue and prepare the same for further testing by machine of heading 9027.

D). Product Analysis:

Spin Tissue Processor STP 120 for Tissue Infiltration

Tissue processing is a technique that uses alcohols (reagents) to remove water from tissues and replaces it with a medium that allows sectioning of tissue.

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- a) **Rotational Agitation.** The basket with the cassettes is immersed into the reagent vessel. In this position, the basket turns at 60 rpm and changes the rotational direction every 60 seconds. The rotational agitation achieves a perfect infiltration of tissue, and homogeneous mixture of the reagents and a reduction of processing time. To get better results, the user can start optionally a shaking process.
 - b) **Shaking.** This movement can be optionally activated on the control panel and allows the basket to perform an up-down movement inside the vessel that combined with the rotational agitation fulfills an helicoidal movement that increases infiltration quality at a high degree of precision. At the end of this process, baskets start centrifuging.
 - c) **Centrifuging.** This function is activated as soon as the infiltration time comes to an end. The basket rises above the reagent's level but rests inside the vessel. For a period of 60 seconds, it starts whirling at 210 rpm and changes the rotational direction every 15 seconds. This process allows the tissue to be optimally drained and avoids carry-over of reagents from one vessel to another.

E). Law and Analysis:

5. 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 importer and the referring Collectorate which are reproduced for ease of reference:

PCT Heading	Terms of Heading
8421.1900	- - Centrifuges, including centrifugal dryers: (- - Other)
9027.8900	- Other instruments and apparatus : (- - Other)
Any other relevant PCT heading	

6. The Classification Committee examined the classification in light of Explanatory Notes to PCT headings and GIR Rules. The terms of heading 9027 are re-produced as under:-

"Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes".

As per the literature of the product mentioned above, the product is not performing any testing or analysis on tissues and also not measuring its physical or chemical attributes, therefore product does not fall in PCT heading 9027.

- a) The tissue processing is a procedure of removing water from cells and replacing it with a medium which solidifies allowing thin sections to be cut on a microtome. The main function of tissue processing is to bring the tissue in solid medium, give it sufficient rigidity to enable thin sections to be cut. The tissue processing thus removes excessive water and infiltrate it with a complete histological paraffin; therefore, centrifuging is merely incidental or subsidiary function of whole of the tissue processing technique. The purpose of the tissue processor is to replace the water within the sample tissue with paraffin, which it does mainly through the oscillation and rotation agitation. Accordingly, centrifuging is not essential character of tissue processor machine as the role of the centrifuge is to aid tissue processing by promoting optimal reagent drainage and minimizing carryover.

F). Ruling:

7. The Classification Committee is of the opinion that the imported item has an individual function and is not defined anywhere in tariff, nor covered specifically by function and description in tariff. [Further, Note 8 of Chapter 84 states that "a machine, which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose"]. Accordingly, the Classification Committee has determined that the spin tissue processor falls under PCT heading 8479.8990 as per GIR Rule 1 and 6.

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 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 (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/-

(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, Allama Iqbal International Airport (AIIA), Cargo Complex, Lahore.
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. S.U Enterprises, 3-Edward Road, 1st Floor, Near AG Office, Lahore-54000.
15. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Notice Board.

(Amjad Aman)

Additional Collector

Secretary to the Classification Committee