



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



C-39/KAPE/DC-PCT/2026

Dated: 10-10-2026

PUBLIC NOTICE NO. 63/2026

Subject: DETERMINATION OF CORRECT CLASSIFICATION FOR "CATALYST MONOLITHIC".

1. The Collectorate of Customs (Airports), Karachi vide letter No. SI/Misc/81/2026/AFU/JIAP dated 11.05.2026, has referred the matter to the Classification Committee for determination of the correct PCT of "Catalyst Monolithic" imported by M/s Agriauto Stamping Company (Pvt.) Ltd. The subject goods were imported vide Goods Declaration No. KPAF-HC-61045 dated 01.04.2026 and declared under PCT Heading 3815.1200. Upon examination and scrutiny of the goods, their construction and functional use, the referring Collectorate expressed the view that the subject "Catalyst Monolithic" is a honeycomb core component specifically designed for incorporation in catalytic converters of vehicles and is, therefore, appropriately classifiable under PCT Heading 8421.9990 instead of the declared PCT Heading 3815.1200. The importer contested the assessment and requested provisional release of the goods while seeking referral of the matter to the Classification Committee for final determination of the correct PCT classification.

2. The record further reveals that the subject goods have been imported regularly through various Customs Collectorates. It is also on record that the Directorate General, Intelligence & Investigation (Customs), Karachi had earlier intercepted consignments imported by the importer on the allegation of misclassification. The matter subsequently was discussed before the Honorable High Court of Sindh Karachi in SCRA No. 408/2022 wherein the honorable court observed that the issue regarding determination of classification may be decided through the classification committee.

DESCRIPTION AND FUNCTIONAL CHARACTERISTICS OF THE SUBJECT GOODS:

3. As per the material placed before the Committee, the subject goods are Ceramic Monolithic Catalysts having a honeycomb structure comprising a multiplicity of small, parallel channels through which exhaust gases pass. The monolithic block is manufactured from durable ceramic material and its internal surfaces are coated with a wash coat containing active precious-metal catalytic substances, including palladium, platinum and rhodium. The monolith is specifically designed for incorporation into the catalytic converter assembly of motor vehicles. The catalytic converter is an exhaust-gas purification apparatus installed in

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the exhaust system of vehicles for reducing harmful and toxic pollutants emitted by internal combustion engines. The subject monolithic catalyst constitutes the core functional component of that apparatus. Exhaust gases pass through the numerous channels of the honeycomb monolith, where the catalytic coating facilitates chemical reactions which convert harmful pollutants into comparatively less harmful gases.

RELEVANT TARIFF PROVISIONS:

4. Heading 84.21 of the Pakistan Customs Tariff covers "*Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.*" Under the subheading for filtering or purifying machinery and apparatus for gases, PCT subheading 8421.3200 specifically covers "*Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines.*" The tariff further provides a separate category for "**Parts**", under which PCT 8421.9990 covers "Other" parts. The Pakistan Customs Tariff for 2026-27 accordingly recognizes catalytic converters under PCT 8421.3200 and parts under PCT 8421.9990.

5. Heading 38.15 covers "*Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.*" PCT subheading 3815.1200 covers supported catalysts with precious metal or precious metal compounds as the active substance. The Explanatory Notes explain that supported catalysts generally consist of one or more active substances deposited on a support and specifically recognize ceramic materials as supports.

DISCUSSION AND FINDINGS OF THE COMMITTEE:

Naal 6. The Committee has carefully examined the record and observes that the principal issue is whether the subject monolithic catalyst, although containing precious-metal catalytic substances, is to be treated as a catalytic preparation under Heading 38.15 or as a dedicated part/component of the exhaust-gas purifying apparatus falling under Heading 84.21.

7. The Committee finds that the physical identity, construction and intended use of the subject goods are of decisive importance. The goods are not imported in the form of a generic chemical catalyst, powder, solution or other preparation intended for use in unspecified chemical processes. Rather, they are manufactured and presented as a definite, rigid honeycomb monolithic block having a specific configuration and multiplicity of parallel channels. The dimensions, shape, construction and catalytic coating of the monolith are designed specifically for installation in the catalytic converter of motor vehicles.

8. The subject monolith is therefore not merely a substance which is used to initiate or accelerate a chemical reaction. It is a specially manufactured functional component of a mechanical/industrial apparatus, namely the catalytic converter, through which the exhaust gases physically pass. Its honeycomb structure provides the passage and extensive

surface area necessary for the catalytic conversion process, while its active coating performs the catalytic function. The two characteristics are integrated into one dedicated component.

9. Heading 84.21 expressly covers filtering or purifying machinery and apparatus for gases. The Explanatory Notes to the heading include, amongst other chemical filters and purifiers for air or other gases, catalytic converters which change carbon monoxide in the exhaust gases of motor vehicles. The same Explanatory Notes recognize that the heading contains a provision for parts and describe parts of the filtering and purifying apparatus. Thus, the tariff heading is directly concerned with apparatus performing the very function for which the subject monolithic catalyst is specifically manufactured.

10. The Committee further observes that PCT 8421.3200 expressly identifies catalytic converters or particulate filters for purifying or filtering exhaust gases from internal combustion engines. The existence of this specific tariff provision establishes that automotive exhaust-gas catalytic conversion is a recognized function within Heading 84.21. Since the subject monolithic catalyst is an identifiable and dedicated component incorporated into such catalytic converters, its classification is required to be considered in conjunction with the parts provision of the same heading.

11. The provisions of Section XVI concerning parts have also been considered. In terms of Note 2(b) to Section XVI, other parts suitable for use solely or principally with a particular kind of machine or apparatus, or with a number of machines of the same heading, are to be classified with the machines of that kind. The subject monolithic catalyst is not a general-purpose article. Its design, construction and catalytic configuration demonstrate that it is specifically intended for incorporation into catalytic converters of motor vehicles. It is therefore appropriately regarded as a part suitable solely or principally for use with the apparatus of Heading 84.21.

12. The Committee is mindful that Heading 38.15 covers supported catalysts with precious metal or precious-metal compounds as the active substance. The subject goods may, in a descriptive sense, possess the characteristics of a supported catalyst. However, classification cannot be determined merely by reference to one constituent or one aspect of the goods. The complete identity of the imported article, including its physical form, dedicated construction and principal use, has to be considered under the General Rules for the Interpretation of the Harmonized System.

13. In the present case, the ceramic substrate and catalytic coating are not presented as a general catalytic preparation for use in diverse chemical reactions. The complete article is a purpose-built monolithic component of a vehicle exhaust-gas purification apparatus. Its commercial and functional identity is consequently that of a dedicated component of the catalytic converter. The expression "not elsewhere specified or included" occurring in Heading 38.15 is also relevant. Where the article is appropriately identifiable as a

part of the gas-purifying apparatus specifically covered by Heading 84.21, classification under the more appropriate machinery heading is warranted.

14. The Committee also finds that the presence of precious metals such as palladium, platinum or rhodium in the catalytic coating does not, by itself, determine classification under Heading 71.15. The subject goods remain ceramic monolithic components specially manufactured for use in automotive catalytic converters and are not articles whose identity is that of articles of precious metal. Accordingly, PCT Heading 71.15 is not considered appropriate.

15. The Committee has further considered the earlier adjudication proceedings and the submissions of the importer. The existence of previous proceedings does not prevent determination of the correct tariff classification by the Classification Committee when a classification dispute is referred for such determination. The present ruling is based on the tariff structure, the nature and characteristics of the goods and their specific use as established from the material placed before the Committee.

CONCLUSION:

16. In view of the foregoing discussion, the Committee is of the considered opinion that the subject "Monolithic Catalyst" is a specifically designed, identifiable and dedicated functional component/part of the catalytic converter used in motor vehicles for purification of exhaust gases from internal combustion engines. The goods are not merely generic catalytic preparations; rather, they constitute the core catalytic component of an apparatus falling within Heading 84.21.

17. Accordingly, applying GRI 1 read with the relevant provisions of Section XVI, particularly Note 2(b), the subject goods are appropriately classifiable as parts of the gas-purifying apparatus of Heading 84.21.

DECISION:

18. The Classification Committee, after examining the record, description, composition, physical characteristics, functional use of the goods, relevant provisions of the Pakistan Customs Tariff and the Explanatory Notes, hereby determines that the subject "**CATALYST MONOLITHIC**" used as a component/part of catalytic converters of vehicles is correctly classifiable under pct 8421.9990 – other parts of filtering or purifying machinery and apparatus for gases.

19. This determination is specific to the goods examined and the information made available to the Committee. It shall be liable to annulment if subsequently found to have been obtained on the basis of incorrect, false, misleading or incomplete information.

20. This Public Notice is issued in terms of Chapter-II (Classification) of CGO No. 12/2002 dated 15.06.2002. Any appeal against this determination shall lie before the Federal Board of Revenue under the relevant provisions governing classification disputes.

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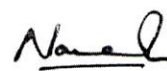
(Muhammad Nauman Tashfeen)

Additional Collector/

Secretary to the Classification Committee

Copy for information to:

1. The Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. The Member (Customs-Operations), Federal Board of Revenue, Islamabad.
3. The Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
4. The Member (FATE), Federal Board of Revenue, Islamabad with request to publish this ruling on FBR Website.
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.
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12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. The Director, Directorate of Customs (Valuation), 7th Floor Custom House, Karachi.
15. The Collector, Directorate of Customs (Airports), Jinnah International Airport Karachi.
16. The Director, Directorate General of Intelligence & Investigation (Customs) 81-C, Block-6, PECHS, Karachi.
17. The Collector, Directorate of Customs Appraisalment (West/PMBQ/East/SAPT), Members Classification Committee Custom House, Karachi.
18. All Collectors / Directors of Customs.
19. M/s. Agriauto Stamping Company (Pvt.) Ltd., (NTN No.3928361) 5th Floor, House of Habib, 3JCHS, Block-7/8, Shahra-e-Faisal, Karachi.
20. The Karachi Chamber of Commerce & Industry, Karachi.
21. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
22. The Karachi Customs Agents Association, Karachi.
23. Notice Board.



(Muhammad Nauman Tashfeen)

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