



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



NO. C-36/KAPE/DC-PCT/2026

Date: 15-10-2026

PUBLIC NOTICE NO. 65/2026

SUBJECT: DETERMINATION OF CLASSIFICATION OF "PRESSURE SWITCHES" FOR TRACTOR

BACKGROUND

The subject matter relates to the classification of pressure switches used in tractors. The issue has been referred by the Collectorate of Customs Appraisement (East), Mughalpura Dry Port, Lahore, for determination of the correct classification of the goods under the Pakistan Customs Tariff. As per case record, during the audit of the Financial Year 2022-2023, it was observed that pressure switches imported for use in tractors were being classified under PCT 8536.5010, which specifically covers "Pressure Switches." The DRRA took the view that since the subject goods are designed and used specifically in tractors, which fall under Chapter 87 of the Pakistan Customs Tariff, they should instead be classified under PCT 8536.5029, falling under the tariff description "Other" switches for vehicles of Chapter 87.

DESCRIPTION AND FUNCTION OF THE DISPUTED GOODS

2. The subject goods are pressure switches intended for use in tractors. These are electrical switching devices designed to respond to changes in pressure within a particular system of the tractor. Upon reaching a predetermined pressure level, the switch operates to make or break an electrical circuit, thereby transmitting an electrical signal to the relevant system or indicator. The pressure switches are supplied as individual components and are fitted at the appropriate location in the tractor's pressure system. Their operation is dependent upon the pressure applied to the sensing element of the switch, which causes the electrical contacts to open or close at a specified pressure. It is understood from the information placed on record that the subject goods are manufactured specifically for application in tractors and are identified by their respective part numbers and technical specifications. However, their basic function remains that of sensing a predetermined pressure and electrically switching the circuit in response thereto.

ISSUE FOR DETERMINATION

3. The question before the Committee is whether the subject pressure switches designed for use in tractors are correctly classifiable under three ---dash PCT Heading 8536.5010, for "Pressure Switches," or whether, by virtue of their being specifically designed and used for tractors, they are classifiable under PCT 8536.5029, covering "Other" switches for vehicles of Chapter 87.

COMPETING TARIFF ENTRIES

4. The competing tariff provisions under PCT Heading 85.36 are reproduced below:

85.36 *Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets,*

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lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.

- Fuses
- Automatic circuit breakers
- Other apparatus for protecting electrical circuits
- Relays
- Other switches:

8536.5010 - - - Pressure switches

- - - Switches for vehicles of chapter 87

8536.5021 - - - - (1) Ignition switches without combination steering lock for motor cars of heading 87.03 (not exceeding 800 cc)

8536.5022 - - - - Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub - headings 8701.9220 and 8701.9320

8536.5029 - - - -Other

5. The Committee has examined the nature, function and intended use of the subject goods in the light of the competing tariff entries. PCT 8536.5010 specifically provides for "Pressure Switches", whereas PCT 8536.5029 is a residual provision covering "Other" switches for vehicles of Chapter 87. Although the subject goods are specifically designed for and used in tractors, their essential identity remains that of pressure switches. The fact that the goods are intended for use in vehicles of Chapter 87 does not, by itself, override a specific tariff entry describing the goods according to their nature and function. The vehicle-specific provisions identify particular types of switches, while PCT 8536.5029 applies residually to "Other" switches not otherwise specifically provided for.

6. The classification of the subject goods is required to be determined in accordance with the General Rules for the Interpretation of the Pakistan Customs Tariff (GIRs). The starting point is Rule 1, which provides

"The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions."

7. Accordingly, the classification must first be determined from the wording of the relevant tariff provisions read together with the applicable Section and Chapter Notes. The subject goods fall within Heading 85.36, which covers electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1,000 volts. Within this Heading, subheading 8536.50 covers "Other switches" and specifically provides PCT 8536.5010 for "Pressure switches", followed by the separate category of "Switches for vehicles of chapter 87", including PCT 8536.5021, 8536.5022 and the residual PCT 8536.5029. The subject goods, as established from the record, are pressure-operated electrical switches. Their defining characteristic and principal function is therefore the sensing of pressure and the consequent switching of an electrical circuit. In other words, the goods are identifiable by their specific functional character as pressure switches, rather than merely by the fact that they are subsequently installed in a tractor.

8. The wording and structure of the relevant tariff provisions are important to the determination of the correct classification. PCT 8536.5010 specifically and expressly covers "**Pressure Switches.**" In contrast, PCT 8536.5029 appears under the heading "**Switches for vehicles of Chapter 87**" and covers "Other" switches. The word "Other" indicates that PCT 8536.5029 is a residual provision, intended to cover vehicle switches that are not more specifically described elsewhere in the tariff. Thus, the tariff distinguishes between a switch identified by its specific type or function and a switch classified merely by reference to its use in a vehicle.

9. The Committee has considered the contention that the subject goods should be classified under PCT 8536.5029 because they are specifically designed for and used in tractors, which are vehicles of Chapter 87. However, the fact that a switch is designed for use in a vehicle does not, by itself, determine its classification. Where the tariff specifically identifies and provides for the particular type or function of the switch, that specific provision must be considered before resorting to a residual provision covering "other" vehicle switches. In the present case, the subject goods are not simply switches used in tractors. They are specifically identifiable as pressure switches, and PCT 8536.5010 expressly provides for that type of switch. Their use in tractors therefore describes their application, but does not change their specific identity as pressure switches. Accordingly, the fact that they are used in tractors does not, in itself, bring them within the residual scope of PCT 8536.5029.

10. The vehicle-specific provisions appearing immediately after PCT 8536.5010 further support this distinction. PCT 8536.5021 specifically enumerates certain ignition, handle, combination and door switches; PCT 8536.5022 specifically covers neutral safety, push button, ignition, light, stop light and horn switches for specified vehicles; and PCT 8536.5029 provides for "Other" switches. None of these provisions expressly identifies pressure switches or states that pressure switches intended for vehicles are excluded from PCT 8536.5010. The specific enumeration of particular vehicle switches, followed by a residual "Other" provision, cannot reasonably be construed so broadly as to displace an earlier tariff line which expressly and unconditionally describes "**Pressure switches.**"

Noted
11. The principle contained in GIR 3(a) is also relevant, if the goods are considered prima facie classifiable under both provisions. Rule 3(a) provides:

"The heading which provides the most specific description shall be preferred to headings providing a more general description."

Applying this principle, the description "**Pressure switches**" is more specific to the goods under consideration than the residual description "Other" under PCT 8536.5029. The former identifies the goods according to their particular functional character, whereas the latter merely places them within a residual category of vehicle switches.

12. It is further pertinent that the intended use of the goods in tractors cannot, by itself, override the express wording of the tariff. The fact that the subject pressure switches are manufactured according to tractor-specific part numbers, technical specifications or application requirements establishes their intended use but does not alter their essential nature as pressure-operated electrical switches. Classification is determined on the basis of the goods as presented and described under the tariff, and not solely on the basis of the machinery or vehicle into which they are subsequently incorporated.

13. In view of the foregoing, the Committee considers that GIR 1 provides a sufficient basis for classification under PCT 8536.5010, since the terms of that tariff line specifically and directly cover the subject goods

HOLDING

14. In view of the foregoing discussion and examination of the relevant tariff provisions, the Committee holds that the subject goods are pressure-operated electrical switches, whose essential and distinguishing function is to respond to a predetermined pressure by making or breaking an electrical circuit. Their specific application in tractors of Chapter 87 does not alter their intrinsic character or the manner in which they are expressly described in the tariff.

15. PCT 8536.5010 specifically and unambiguously covers "**Pressure Switches**", whereas PCT 8536.5029 is a residual provision covering "Other" switches under the category of switches for vehicles of Chapter 87. Applying GIR 1, the subject goods are directly covered by the specific terms of PCT 8536.5010. Even if both provisions are considered prima facie applicable, GIR 3(a) requires preference to the more specific description, which in the present case is "Pressure switches" rather than the residual expression "Other."

16. The Committee, therefore, finds that the fact that the subject pressure switches are specifically designed and used in tractors does not warrant their classification under PCT 8536.5029. Accordingly, the subject pressure switches for tractors are correctly classifiable under **PCT 8536.5010**

17. The above classification determination is specific to the products 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.

18. 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 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act 1969.

-Sd-

Muhammad Nauman Tashfeen)

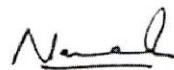
Additional Collector/

Secretary to the Classification Committee

Copy for information to:

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2. The Member (Customs-Operations), FBR, Islamabad.
3. The Member (Customs-Legal & Accounting), FBR, Islamabad.
- ✓ 4. The Member (FATE), FBR, Islamabad with the request to publish this ruling on FBR website.
5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisal) South, 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 (Appraisal) Central, Custom House, Lahore.
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15. The Collector, Collectorate of Customs Appraisement-West/PMBQ/East/SAPT, Custom House, Karachi Members of the Classification Committee.
16. The Director, Directorate of Customs (Valuation), 7th Floor, Custom House, Karachi.
17. The Director, Directorate of Reforms & Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBOC.
18. All Collectors / Directors of Customs.
19. The Collector, Collectorate of Customs Appraisement-(East), Mughalpura Dryport, Lahore.
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. M/s Millat Tractors Limited, Shaikhupura Road, Lahore.
23. The Registrar, Customs Appellate Tribunal Bench-I, 3rd Floor, Atlas Building, Bank Square, Mall Road, Lahore.
24. Office file.



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