



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



C-19/KAPE/DC/PCT/2024

31-03-2026

Public Notice No. 05/2026

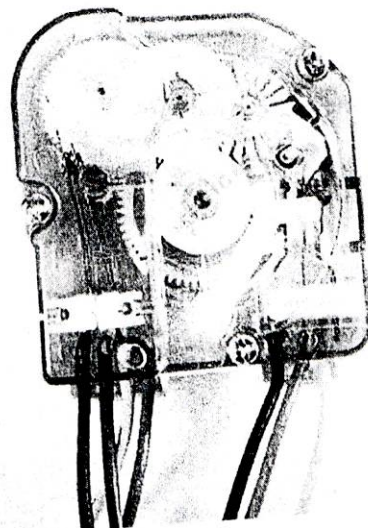
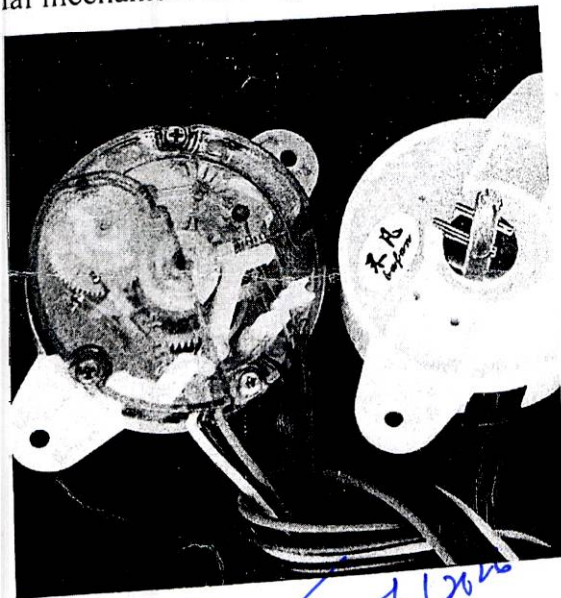
Subject: **DETERMINATION OF CUSTOMS CLASSIFICATION OF TIMER ASSEMBLY WASHING MACHINE.**

1. Background of the issue:

Briefly, the then Model Customs Collectorate (Appraisalment), CFS NLC Dry Port, Thokar Niaz Baig, Lahore, vide letter C.No. V-Cus/MISC/CRA/CFS/385/2014/165 dated 09-05-2017, referred the matter to the Classification Committee, Collectorate of Customs (Appraisalment-East), Custom House, Karachi, for determination of the correct customs classification of the imported item described as "time assembly for washing machine." The referring Collectorate expressed the view that the goods were appropriately classifiable under PCT heading 9107.0000, in terms of Rule 3(a) of the General Rules for Interpretation (GRIs), being more specifically covered thereunder. However, the Director General Audit (Customs & Petroleum), Lahore, had raised an audit objection, contending that the subject goods were classifiable under PCT heading 8450.9000. The Departmental Audit Committee (DAC), in its meeting held in January 2015, directed MCC (Appraisalment), Lahore to place the matter before the Classification Committee for determination of the correct classification.

2. Detail Description of the goods:

Neither any samples nor catalogue/images of the goods were furnished by the referring Collectorate. Therefore, online available literature & images were considered to understand the functional mechanism of the goods.



42142-R
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LP
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clay

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Muhammad Abu Bakar Siddique
Chief (TPS)
Secretary (Compliance)
15/4/2026
W/o master

3. Components & Working principle:

Online available literature transpired that a washing machine timer is a control device that regulates the sequence and duration of each stage of the washing cycle. In a conventional electromechanical timer, a small synchronous motor operates at a constant speed when energized. This motor drives a gear mechanism that reduces the rotational speed and transmits motion to a camshaft. The camshaft is fitted with specially shaped cams, each designed to control a specific function of the washing machine, such as water inlet, agitation, draining, or spinning. As the camshaft rotates, the cams actuate electrical contact assemblies. These contacts open and close at predetermined intervals, thereby supplying or interrupting electrical power to various components of the machine, including the motor, pump, and valves. In this manner, the timer ensures that each operation occurs in the correct sequence and for the required duration. The program selection knob is mechanically connected to the timer mechanism and allows the user to set the desired wash cycle by positioning the camshaft at a particular starting point. The complete assembly is enclosed within an insulated housing and equipped with terminal connectors for integration into the washing machine's internal electrical system. In essence, the timer functions as an automatic control mechanism that systematically manages the operation of the washing machine.

4. Law & Analysis: Goods under consideration are "timer assemblies for washing machines." For the purpose of determining their correct classification under the Customs Tariff, the General Rules for Interpretation (GRIs), Section XVI Notes (particularly Notes 1 and 2), relevant Chapter Notes of Chapter 91, and the Explanatory Notes to Headings 84.50 and 91.07 have been carefully examined. For the ease of reference, both the headings are reproduced as under:

84.50	Household or laundry- type washing machines, including machines which both wash and dry.
	- Machines, each of a dry linen capacity not exceeding 10 kg:
	-- Fully-automatic machines:
8450.1110	--- In CKD/SKD condition
8450.1190	--- Other
	-- Other machines, with built-in centrifugal drier:
8450.1210	--- In CKD/SKD condition
8450.1290	--- Other
	-- Other:
	--- Semi-automatic machines:
8450.1911	---- In CKD/SKD condition
8450.1919	---- Other
	--- Other:
8450.1991	---- In CKD/SKD condition
8450.1999	---- Other
	- Machines, each of a dry linen capacity exceeding 10 kg:
8450.2010	--- In CKD/SKD condition
8450.2090	--- Other

9107.0000	Time switches with clock or watch movement or with synchronous motor.
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The following legal and technical considerations are therefore evaluated for arriving at the appropriate customs classification of the subject goods:

- i. In terms of GIR 1, classification is determined according to the terms of the headings and any relevant Section or Chapter Notes. Heading 91.07 specifically provides for "Time switches with clock or watch movement or with synchronous motor." Whereas, the heading 84.50 deals with "Household or laundry- type washing machines, including machines which both wash and dry". The imported timer assembly comprises a time-regulating mechanism integrated with electrical switching contacts that automatically make and break circuits at predetermined intervals to control various stages of operation. By its objective design, technical characteristics, and time-controlled switching function, the goods are covered by the specific wording of Heading 91.07.
- ii. Considering the competing headings i.e., 84.50 & 91.07, GRI 3(a) mandates that the heading providing the most specific description shall be preferred over one providing a more general description. Heading 91.07 specifically describes the article by name and function "time switches." In contrast, subheading 8450.90 is a broad residual provision for unspecified parts of washing machines. The specific functional description must prevail over a general parts heading.
- iii. Section XVI Note 1(n) expressly excludes "Clocks, watches or other articles of Chapter 91." This exclusion is absolute and mandatory. Where an article is classifiable in Chapter 91, it is legally barred from classification in Chapter 84 or 85. Since the timer assembly answers fully to the description of a time switch under Heading 91.07, it becomes an "article of Chapter 91" and is therefore excluded from Heading 84.50.
- iv. It is also relevant that the timer assembly is a complete, self-contained electro-mechanical unit, capable of independent identification. It contains its own timing mechanism and switching system and is commercially recognized as a timer. If removed from the washing machine, it remains a time switch. Such independent commercial and functional identity reinforces classification under Heading 91.07.
- v. The Explanatory Notes to Heading 91.07 state "This heading covers devices which do not have the character of clocks of heading 91.05, but are mainly designed to make or break electric circuits automatically at given times, usually at times determined according to a previously established daily or weekly programme. To be included in

this heading these devices must have a movement of the watch or clock type (including secondary or synchronous motor clock movements) or a synchronous motor with or without reduction gear.” The goods under discussion perform precisely the function described in the Explanatory Notes, thereby reinforcing classification under Heading 91.07.

5. Committee Holdings:

By application of GRI 1 “classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes”, GRI 3(a) i.e., “The heading which provides the most specific description shall be preferred to headings providing a more general description”, Note 1 (n) of Chapter XVI, “This Section does not cover (n) Clocks, watches or other articles of Chapter 91;” and Explanatory Notes of 91.07, it is concluded that the “timer assembly for washing machine” is rightly classifiable under 9107.0000 of the Pakistan Customs Tariff.

6. Applicability:

The classification determination is specific to the product whose details/specifications have been provided above. The ruling is based on documents and information submitted by the referring Department and shall stand cancelled if it is subsequently found that the same was obtained by providing incorrect, false, misleading, or incomplete information. 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-

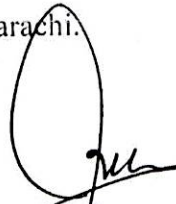
(Ammara Durrani)

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 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.
9. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
10. The Chief Collector of Customs (North), Custom House, Islamabad.
11. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.

12. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
13. The Secretary (Tariff -1), Federal Board of Revenue, Islamabad
14. All Collectors / Directors of Customs.
15. The Karachi Chamber of Commerce & Industry, Karachi.
16. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Rizwan Ali Kaim, M/s Pharmagen Ltd, Business Arcade Suit 107, 1st Floor, Plot 27, Block-6 PECHS, Karachi.
19. ZAFA Pharmaceutical Laboratories (Private) Ltd. L/1 B, Sohrab Goth Flyover, Federal-B Area Block 21 Industrial Area, Karachi, 75950
20. The Collector, Collectorate of Customs (Enforcement), Karachi.
21. Notice Board.


(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee