



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



C-09/KAPE/DC-PCT/2024

Dated ~~14~~ 04. 2026

PUBLIC NOTICE NO. 13/2026

Subject: DETERMINATION OF CLASSIFICATION OF "FISHER 2" ET VALVE (EQ% 600RTJ) ACTUATOR TYPE 657 SIZE 451 CONTROLLER AND FISHER 3" ET VALVE PRESSURE INSTRUMENT SUPPLY SYSTEM 1367".

1. The Directorate of Intelligence & Investigation-Customs, Karachi, vide letter dated 08.07.2024, referred the matter to the Classification Committee for determination of the correct classification of "FISHER 2" ET Valve (EQ% 600RTJ) Actuator Type 657 Size 451 with Controller and "FISHER 3" ET Valve Pressure Instrument Supply System 1367". The importer claimed classification under PCT heading 8481.1000 (pressure-reducing valves), whereas the referring Directorate contended that the goods are classifiable under PCT heading 8481.8090 (other appliances).

2. The Classification Committee as per examination report, product literature, and reference documents, the imported goods comprise of ET valve body, Pneumatic actuator (Type 657), Controller and Pressure instrument supply system. The manufacturer describes the product as a sliding stem control valve assembly, designed to regulate flow and pressure in gas pipeline systems. The goods function as an integrated control valve system and are not described by the manufacturer as pressure-reducing valves or pressure regulators.

3. The heading 8481 covers taps, cocks, valves, and similar appliances used for pipes, boiler shells, tanks, vats, or the like, including pressure-reducing valves and thermostatically controlled valves. The relevant subheadings are:

- 8481.1000 – Pressure-reducing valves
- 8481.2000 – Valves for oleohydraulic or pneumatic transmissions
- 8481.3000 – Check valves
- 8481.4000 – Safety or relief valves
- 8481.8000 – Other appliances
- 8481.9000 – Parts

Webmaster

28/4/2026
Muhammad Ali Banar Siddique
Chief (TPS)

4. As per the Explanatory Notes to heading 84.81, pressure-reducing valves are designed to:

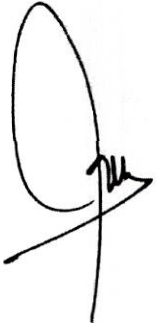
- Reduce the pressure of fluids (liquids or gases)
- Maintain a constant downstream pressure
- Operate automatically through internal mechanisms such as diaphragm, bellows, or capsules
- Function independently of external control systems

These valves are commonly referred to as pressure regulators and are characterized by their ability to automatically maintain a preset pressure level.

5. The imported goods are control valve assemblies incorporating a pneumatic actuator and controller. Their operation is dependent on external control signals and instrumentation. They function as actuated control valves within a process control system, regulate flow and pressure dynamically, do not operate solely through internal mechanical pressure-balancing mechanisms and do not independently maintain a constant downstream pressure. Accordingly, their essential character is that of a process control valve system, rather than a standalone pressure-reducing valve.

6. The importer contends that the subject assembly is used for pressure reduction and therefore should be classified under PCT 8481.1000.

7. The Classification Committee observes that:

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- (i). Classification is determined on the basis of objective technical characteristics, not intended or claimed use.
 - (ii). A control valve used in pressure regulation does not automatically qualify as a pressure-reducing valve under tariff definitions.
 - (iii). The Explanatory Notes clearly distinguish pressure-reducing valves from other types of valves.
 - (iv). The imported goods are composite control valve assemblies incorporating actuator and instrumentation.
 - (v). The manufacturer categorizes pressure-reducing valves separately, and the subject goods are not included in that category.

8. Therefore, the claimed application does not alter the classification.

9. The Classification Committee finds that:

- (i) The goods are actuated control valve assemblies.
- (ii) They operate through a pneumatic actuator and controller.
- (iii) They form part of a pressure instrument supply system.
- (iv) They do not independently perform the function of pressure reduction in the manner defined for pressure-reducing valves.
- (v) They are not classifiable under subheading 8481.1000.

10. The Classification Committee by application of GRI 1 and GRI 6, relevant Chapter Notes, and Explanatory Notes to Chapter 84, the Classification Committee holds that:

“FISHER 2” ET Valve (EQ% 600RTJ) Actuator Type 657 Size 451 with Controller and “FISHER 3” ET Valve Pressure Instrument Supply System 1367” are correctly classifiable under PCT 8481.8090.

11. 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.

12. 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-

(AmmaraDurrani)

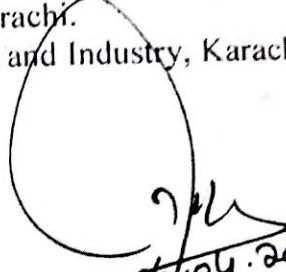
Additional Collector/

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 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 -I), Federal Board of Revenue, Islamabad
14. The Directorate of Intelligence & Investigation-Customs, PECHS, Karachi.
15. M/s. Sui Northern Gas Pipelines Limited, Head Office Gas House, 21 Kashmir Road, P.O. Box, 56, Lahore.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. The Karachi Customs Agents Association, Karachi.
19. Notice Board.


05.04.2026
(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee