



C- 104/KAPE/DC/PCT/2018

Dated: 06.04.2026

PUBLIC NOTICE NO. 20/2026

Subject: **DETERMINATION OF CLASSIFICATION OF ALUMINIUM POLES FOR LIGHTS.**

1. M/s Silk Engineering imported a consignment comprising LED lamp lights along with aluminium poles vide GD No. KAPE-HC-132413-25-01-2018. The goods were declared as single head aluminium poles, double head aluminium poles, and triple head aluminium poles under PCT Heading 7604.2910, whereas LED lamp lights were declared under the then prevailing PCT Heading 9405.4090.

2. The Collectorate of Customs Appraisalment (East), Karachi assessed the aluminium poles under PCT Heading 9405.4090, relying upon the Harmonized System (HS) Explanatory Notes to Heading 9405. It was held that lamp posts and similar supports, when clearly identifiable as parts of lighting fittings, are classifiable under Heading 9405, even if presented separately.

3. The importer contested the assessment and requested referral of the dispute to the Classification Committee for determination of the correct classification. Accordingly, the goods were provisionally assessed under Section 81 of the Customs Act, 1969 pending final decision.

4. The meeting of the Classification Committee was convened on 22.09.2025, attended by representatives of the referring Collectorate and the importer.

5. The importer contended that the aluminium poles are standalone structural products manufactured from aluminium tubular material and are classifiable under PCT Heading 7604.2910 as aluminium bars, rods, and profiles. It was argued that:

- The poles are detachable structures available in single, double, and triple arm configurations;
- They are independent of lighting fixtures;
- LED lighting fittings are separate goods;
- Therefore, aluminium poles cannot be treated as parts of lighting fittings under Chapter 94.

28/4/2026
Webmaster
Muhammad Abu Bakar Siddique
Chief (TPS)

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FBR E-Data No. ...
Received in Member (TPS) Office on 20/04/26

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6. The Collectorate maintained that the aluminium poles are specifically designed and manufactured to function as lamp posts and supports for lighting systems. Placing reliance on the HS Explanatory Notes to Heading 9405, it was argued that:

- Lamp posts and similar supports, when identifiable as parts of lighting fittings, fall under Heading 9405;
- Such classification applies even when the supports are presented separately;
- Accordingly, classification under PCT 9405.4090 is legally justified.

7. The Classification Committee examined the record, including the commercial invoice submitted by the importer and the referring Collectorate. Upon scrutiny, it was observed that the imported goods were not merely aluminium poles but constituted complete outdoor LED lighting systems in dismantled condition, the submitted invoice image is reproduced hereunder for ease;

JIANGSU DALITE ELECTRICAL TECHNOLOGY CO., LTD
 Add: DIXIN VILLAGE, YAOGUJIAN TOWN, CHANGZHOU, JIANGSU, CHINA
 TEL: 0086-510-88363580 FAX: 0086-510-80363580; 88368587

Commercial Invoice

Date: 2017-10-20

Invoice No.: IN170331
 PO No.: PO17047

Consignee: **SILK ENGINEERING**
 Karachi, Pakistan

Mode of shipment: By sea

Port of Loading: Shanghai, China

Destination: Karachi, Pakistan

Term of Payment: 100% 60 DAYS AFTER BL

Shipping Mark: N/A

Model	DESCRIPTION (OUTDOOR LED LIGHTING)	QTY (PCS)	CNF PRICE (\$)	Total PRICE (\$)
SINGLE HEAD POLE	SINGLE HEAD, Color: Ra6003 15FT POLE	35	US\$40.00	US\$1,400.00
60 WATTS LED LAMP LIGHT	60W CREE XTE CHIP /CCT:4000K/Color:Ra6003 INVERTRONICS DRIVER	35	US\$14.00	US\$490.00
DOUBLE HEAD POLE	DOUBLE HEAD, Color: Ra6003 15FT POLE	52	US\$64.00	US\$3,328.00
60 WATTS LED LAMP LIGHT	60W CREE XTE CHIP /CCT:4000K/Color:Ra6003 INVERTRONICS DRIVER	104	US\$14.00	US\$1,456.00
TRIPLE HEAD POLE	TRIPLE HEAD, Color: Ra6003 15FT POLE	7	US\$72.00	US\$504.00
60 WATTS LED LAMP LIGHT	60W CREE XTE CHIP /CCT:4000K/Color:Ra6003 INVERTRONICS DRIVER	21	US\$14.00	US\$294.00
Sum Total: SEVEN THOUSAND FOUR HUNDRED AND SEVENTY TWO US DOLLARS ONLY.				

Seller: **江苏达莱特照明电器科技有限公司**
 JIANGSU DALITE ELECTRICAL TECHNOLOGY CO., LTD.

A cursory examination of the invoice revealed that the consignment consisted of:

- 35 single-head poles along with 35 LED lamps;
- 52 double-head poles along with 104 LED lamps;
- 7 triple-head poles along with 21 LED lamps.

This clearly established that the poles and LED lamps were imported together in matching quantities forming complete lighting units.

8. In terms of GRI 2(a), incomplete or unassembled goods having the essential character of the complete article are to be classified as the complete article. In the present case, the combined import of poles and LED lamps constitutes complete outdoor lighting fittings.

9. The Committee concluded that the goods represent complete lighting systems presented in unassembled/dismantled condition, thereby attracting the application of General Rules for Interpretation (GRI) 1, 2(a), and 6.

10. The Classification Committee hold that the subject goods are classifiable under PCT Heading 9405.4090, being outdoor LED lighting fittings, as per the Pakistan Customs Tariff applicable at the time of importation.

11. In view of the foregoing, the referring Collectorate is advised to finalize the assessment of the subject consignments under PCT Heading 9405.4090 in accordance with this determination.

12. This determination has been made in light of the HS Explanatory Notes (2017 Edition) and the Pakistan Customs Tariff structure applicable at the relevant time of importation.

13. The above classification determination is specific to the goods details have been examined. The ruling shall stand void if it is subsequently established that the same was obtained through provision of incorrect, false, misleading, or incomplete information.

14. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and any appeal against this determination/decision shall lie with the Board.

Sd/-

(Ammara Durrani)


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 Collector, Collectorate of Customs (Appraisalment-East), Custom House, Karachi.
15. All Collectors / Directors of Customs.
16. M/s. Silk Engineering, 703, 7th Floor, R.B.S Mall, Gulshan-e-Iqbal, Main University Road, Karachi.
17. The Karachi Chamber of Commerce & Industry, Karachi.
18. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
19. The Karachi Customs Agents Association, Karachi.
20. Notice Board.


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