

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



No. C-165/KAPE/DC-PCT/2020

Dated: 06.04.2026

PUBLIC NOTICE NO. 09 /2026

Subject: CLASSIFICATION OF "ICE CREAM MAKER"

1. The Model Customs Collectorate of Jinnah International Airport (JIAP), Karachi vide letter No. SI/MISC/217/2020-AFU dated 24.10.2020 forward a reference for determination of actual classification of "Ice Cream Maker" imported vide GD No. KPAF-HC-10851-09-09-2020.
2. Brief facts of the case as reported by the referring Collectorate are that M/s. Horeca Systems vide GD No. KPAF-HC-10851-09-09-2020 imported a consignment declared as "Gelato / Ice Cream Making Machine Model (TV8-CC102-ST Cubo) and claimed classification under PCT Heading 8438.8090. During the course of processing of GD, the Collectorate was of the view that the impugned goods are complete Ice Cream Maker / Ice Cream Making Machine correctly classifiable under PCT Heading 8418.6990. The importer did not agreed with the assessment made by the concerned Collectorate and got cleared the goods under Section 81 of the Customs Act, 1969 against security and matter was referred to the Classification Committee for appropriate classification of the imported goods.
3. As per catalogue of the goods, provided by the Model Customs Collectorate of Jinnah International Airport (JIAP), Karachi, the goods in question **Cubo 2** is the new **continuous churning counter-top batch freezer**. It allows to freeze mixes of **gelato** or **sorbet**, by combining cooling and stirring, until the typical semi-solid consistency of a traditional gelato is reached. Besides, the machine is able to maintain the product structure for an indefinite time, directly in the batch freezer cylinder.
4. Hearings in the subject matter were convened on 31.01.2026 and 03.02.2026 which were attended by the representatives of the importer, departmental representatives from the Model Customs Collectorate of Jinnah International Airport (JIAP), Karachi and the Members of the Classification Committee.
5. The Collectorate Model Customs Collectorate of Jinnah International Airport (JIAP), Karachi presented their position on the classification of the imported goods and submitted as under:-

The Collectorate is of the view that the impugned goods are classifiable under PCT Heading 8418.6990 as the same are Ice Cream Making Machine and not as a mixer of

HS Code 8438.8090 as claimed by the importer. Moreover, the Collectorate also pointed out that the I imported goods incorporate refrigerating equipment and according to explanatory notes of Chapter 84.18 (Refrigerators, Freezers and Other Refrigerating or Freezing Equipment), apparatus of the foregoing kinds are classified in this heading if in the following forms:

(2) Cabinets or other furniture or appliances incorporating a complete refrigerating unit or an evaporator of a refrigerating unit, whether or not equipped with ancillary devices such as agitators, mixers, moulds. These appliances include domestic refrigerators, refrigerated show cases and counters, ice-cream or frozen food storage containers, refrigerated water or beverage fountains, milk cooling vats, beer coolers, ice-cream makers etc.

6. The importer's representative submitted the following stance for the declared PCT Heading 8438.8090:-

- I. It is submitted that we have imported CUBo 2 freeze mixture for Geleto from Italy filed goods declaration under appropriate PCT Code 8438.8090, the customs initially assessed goods under PCT Code 8419.9090 as Ice Cream making machine. The Assistant Collector concerned re-assessed the GD under PCT heading 8418.6990 as Absorption Type Refrigerators in the light of Notes (2) of Explanatory Notes page no. XVI-8418-3 reproduced hereunder for ease of reference;
- II. Cabinets or other furniture of appliances incorporating a complete refrigerating unit or an evaporator of a refrigerating unit, whether or not equipped with ancillary devices such as agitators, mixers, moulds. These appliances include domestic refrigerators, refrigerated show case and counters, ice-cream or frozen food storage containers, refrigerated water or beverage fountains, milk cooling vats, beer coolers, ice-cream makers, etc.
- III. The learned Assistant Collector without considering the Explanatory Notes at page XVI-8418-2 which states that to classify in this heading machine should have three essential elements Compressor, condenser and evaporator in case of compression type refrigerator and in case of absorption type refrigerators the components of machine shall be generator (instead of compressor) along with condenser and evaporator. Whereas the impugned machine does not have any generator and has no character of absorption type refrigerator. The relevant notes of Explanatory Notes reproduced hereunder for ease of reference (Annex "B");

"(A) COMPRESSION TYPE REFRIGERATORS

Their essential elements are:-

- (1) The compressor which receives expanded gas from the evaporator and delivers it under pressure to

- (2) The condenser or liquefier where the gas is cooled and liquefied, and
(3) The evaporator, the active cooling element, consisting of a tubular system in which the condensed refrigerant, released through an expansion valve, evaporates rapidly with the absorption of heat from the surrounding air or, in the case of large cooling installations, from brine or a solution of calcium chloride kept in circulation around the evaporator coils.

In the marine type there is no compressor and condenser in the refrigerant (water or brine) circuit, but the evaporation is induced by a vacuum produced by an ejector pump working with a steam condenser. The latter condenses and disposes of the vapours produced, which are not returned to the system.

(B) ABSORPTION TYPE REFRIGERATORS

In these the compressor is replaced by a "generator" in which a strong aqueous solution of ammonia is heated (by gas, oil or electric element), the gas being driven off and accumulating under pressure in the condenser. The cycle of condensation followed by expansion and cooling in the evaporator continues as in the compressor type, the expanded gas being re-dissolved in the weakened solution, either in a separate absorber which feeds the generator by simple pressure effect or through a pump, or in the generator itself which, in certain types, functions as the absorber on cooling during periods when the heat is withdrawn. In certain dry types the ammonia gas is absorbed by a solid (e.g. calcium chloride or silica-gel) instead of being in solution.

2. *We also hereby attach catalogue of the machine as well as of the detail of the parts which confirms our stance machine has compressor and condenser but lacks evaporator. We attached export declaration to Italian customs which clearly mention HS code 8438.8099.*

03. *That we also attached cross rulings number N280315, N266390, N682529 copies attached for ready reference.*

4. *In the wake of above you are requested to please determine the appropriate correct classification of imported mixing machine.*

7. After careful consideration of the arguments and documents presented by the concerned Collectorate and the representative of the importer, the Committee observes as follows:

- i. PCT Heading 8438 covers machinery not specified or included elsewhere in Chapter 84 for the industrial preparation or manufacture of foods or drinks. The submissions of the importer's representative have been considered; however, it is noted that the importer's primary reliance is on the definition provided in the Explanatory Notes to heading 8418 relating to compression and absorption type refrigerators. In this regard, it is observed that the imported goods are neither compression-type nor absorption-type refrigerators; rather, they are ice cream-

making machines. It is pertinent to mention that heading 8418 covers refrigerators and refrigerating equipment.

- ii. Scrutiny of the catalogue provided reveals that the goods in question are a fully automated, single-cylinder, tabletop machine designed for the production and sale of fresh gelato and ice cream. The cross-sectional view of the product indicates the built-in components, listed from serial number 1 to 91, including a compressor, condensers, agitators, sensors, filters, and a control board—thereby confirming that the machine incorporates a refrigerating unit. Furthermore, the US Customs classification rulings cited by the importer have also been examined; however, those pertain to mixing machines, whereas the product under consideration is an ice cream-making machine. Although it includes a mixing function to some extent, its principal function is that of a refrigerating unit, as the production of ice cream requires temperatures below zero degrees Celsius achieved through refrigerating equipment.
- iii. In terms of the Explanatory Notes to heading 8418, this heading covers a wide range of machines, including refrigerators, refrigerated showcases and counters, ice cream or frozen food storage containers, refrigerated water or beverage fountains, milk cooling vats, beer coolers, and ice cream makers, etc.

8. In view of the foregoing, the Committee is of the opinion that the imported goods are correctly classifiable under PCT Heading 8418.6990, by virtue of their function based on the principle of refrigeration. Moreover, the machine is specifically covered under heading 8418 in terms of the Explanatory Notes. Accordingly, classification is determined by the application of GIR Rules 1 and 6.

9. The above finding is specific to the product whose details/ specifications have been given above. Further, the ruling is based on the documents, literature and information provided by the referring Collectorate/importer 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

10. This Public Notice is issued in terms of Chapter-11 (Classification) of CGO 12/2002 dated 15.06.2002 and any appeal against this determination/decision shall lie to the Board.

-sd-

(Ammara Durrani)

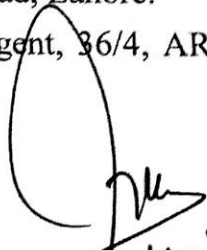
Additional Collector

Chairman Classification Committee

Copy for information to:-

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2. Member (Customs-Operation), 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 Collector of Custom (Appraisalment), South, Custom House, Karachi.
6. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
7. The Chief Collector of Custom (Exports), Custom House, Karachi.
8. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.
9. The Chief Collector of Custom (Enforcement), Central, Custom House, Karachi.
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14. The Collector, Collectorate of Customs Appraisalment (West), Custom House, Karachi.
15. The Collector, Collectorate of Customs Appraisalment, Port Muhammad Bin Qasim (PMBQ), Karachi.
16. The Collector, Collectorate of Customs Appraisalment (SAPT), Karachi.
17. The Collector, Collectorate of Customs, Jinnah International Airport (JIAP), Lahore.
18. The Director, (Reforms & Automation), Custom House, Karachi.
19. The Karachi Chamber of Commerce & Industry, Karachi.
20. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
21. The Karachi Custom Agents Association, Karachi.
22. M/s. Horeca System, 2nd Floor, 343/A-1, Main Ferozepur Road, Lahore.
23. M/s. Ali Corporation, Clearing, Forwarding & Shipping Agent, 36/4, ARKAY Square, New Challi, Shahrah-e-Liaquat, Karachi.
24. Notice Board.


06.04.2026
(Ammara Durrani)
Additional Collector/
Chairman Classification Committee