



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



No. C-42/KAPE/DC-PCT/2016

Dated: 06.07.2026

PUBLIC NOTICE No. 11 /2026

Subject: CLASSIFICATION OF NETWORKING EQUIPMENTS IMPORTED BY M/S.DWP TECHNOLOGIES (PVT) LTD.

1. M/s DWP Technologies (Pvt.) Ltd., Lahore imported a consignment of networking equipment from Cisco Netherlands, which was cleared through AFU, Lahore vide GD No. LAF-H-30217 dated 23.12.2016. The consignment was intercepted by the Directorate of Intelligence & Investigation, Lahore, alleging misclassification. The Directorate proposed recovery of differential duties and taxes. Consequently, the Collectorate provisionally reassessed the goods under Section 81 of the Customs Act, 1969 under PCT heading 8517.6290. However, the Collectorate contested the Directorate's view vide letter No. APR/MISC/AFU/337/2016/6001 dated 30.12.2016, subsequently, MCC Preventive (Lahore) referred the matter for determination of appropriate classification of the following goods:

- (i). Dual Band Access Point (AIR-CAP3802I-G-K9) — declared under PCT 8517.6980
- (ii). Network Modules (WS-C3850-24P-S and WS-C3850-12S-E) — declared under PCT 8517.6970
- (iii). Switches equipped with security appliances / Firewalls (ASA 5525-X, FPR-4100, ASA-5585X) — declared under PCT 8517.6970

2. The Classification Committee were convened and attended by representatives of the importer, officers of the referring Collectorate, and Members of the Classification Committee.

3. The importer contended as follows:

- (i). The Dual Band Access Point is essentially a Wi-Fi router enabling wireless connectivity and should be classified as a multi-station access unit under PCT 8517.6980, arguing that classification under heading 85.17 does not distinguish between wired and wireless equipment.

- (ii). The network modules are integral parts of switches used to enhance functionality and are appropriately classifiable under PCT 8517.6970.
- (iii). The Cisco Firepower 4100 is a firewall device incorporating switching functionality and should be classified under PCT 8517.6990.
- (iv). Switches equipped with security appliances (ASA 5525-X and ASA-5585X) are essentially switches with additional firewall capability and should be classified under PCT 8517.6970.

4. The issue for determination is whether the subject networking equipment's classifiable under the headings are claimed by the importer or under the headings proposed by the Directorate / Collectorate, or under any other appropriate heading of the Pakistan Customs Tariff.

5. **The Classification Committee analysis that;**

i) **Wireless Access Point (Cisco AIR-AP3802I-B-K9):**

This device is an advanced 802.11ac Wave 2 wireless access point supporting MU-MIMO technology. It enables wireless devices to connect to a wired Ethernet network and operates within modern WLAN infrastructure. It provides high-density wireless connectivity and interoperability with enterprise network systems. A wireless access point is fundamentally different from a Multi-Station Access Unit (MSAU). While an access point operates in Ethernet/Wi-Fi environments, an MSAU is a legacy Token Ring device used to connect nodes in a ring topology.

ii) **Network Modules (WS-C3850 Series):**

These are modular components installed in switches to expand network capabilities such as Ethernet connectivity and data handling. They function as integral parts of networking switches.

iii) **Cisco Firepower 4100 (Firewall Appliance):**

This is a next-generation firewall platform designed to monitor, filter, and secure network traffic. It provides high-throughput security services and supports multiple integrated functionalities.

iv) **Cisco ASA 5585-X / FPR1150 Firewall Appliances:**

These devices are advanced security appliances designed to protect network infrastructure by filtering incoming and outgoing data traffic based on predefined security rules.

6. The Classification Committee after detailed discussion held as follows:

i. **Dual Band Wireless Access Point:**

The device performs the function of reception, conversion, and transmission of data within a wireless network environment. It does not qualify as a Multi-Station Access Unit, which is a passive hub used in Token Ring networks. Accordingly, it is correctly classifiable under:

PCT 8517.6290 — "Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus."

The importer's claim under PCT 8517.6980 is rejected as the device neither meets the definition nor functional characteristics of an MSAU. The distinction between modern wireless access points and legacy Token Ring MSAUs is well established and also supported by WCO classification guidance.

ii. **Network Switches (Cisco Catalyst 3850 Series):**

These are Ethernet switches used to interconnect network devices and are specifically covered under the national tariff heading for networking equipment such as switches. Accordingly, these are correctly classifiable under:

PCT 8517.6970 — "Networking equipment such as LAN bridges, hubs, switches and repeaters."

iii. **Cisco Firepower 4100 (Firewall):**

This device performs network security functions by monitoring and controlling data traffic. Despite incorporating switching capabilities, its principal function is network security and data filtering. Therefore, it is appropriately classifiable under:

PCT 8517.6290 — as a machine for transmission and control of data.

iv. **Firewall Appliances (ASA 5525-X, ASA-5585X, FPR1150):**

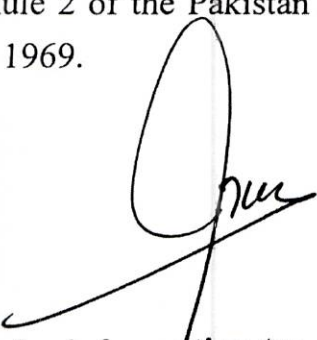
These devices are dedicated firewall/security appliances designed to manage and secure network traffic. Their principal function is not switching but data filtering and network protection. Accordingly, these are correctly classifiable under:
PCT 8517.6290

7. The Classification Committee in view of the above and by application of GRI 1 and 6 holds that imported equipment's appropriately falls under the following PCT heading;

S. No.	Description	PCT Heading
1	<i>Wireless Access Point</i>	8517.6290
2	<i>Network Switches (Catalyst 3850 Series)</i>	8517.6970
3	<i>Firepower 4100 Firewall</i>	8517.6290
4	<i>ASA Series Firewall Appliances</i>	8517.6290

8. 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.

9. 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.

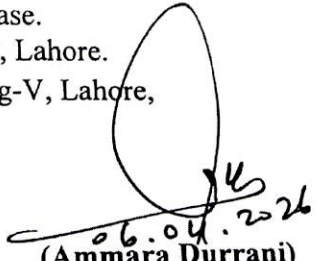


Sd/-
(Ammara Durrani)
Additional Collector
Secretary Classification Committee

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. 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. The Project Director, WeBoc Glo for necessary action please.
19. MCC Preventive AFU, Allama Iqbal International Airport, Lahore.
20. M/s DWP Technology Pvt Ltd, 5- Zafar Ali Road, Gulberg-V, Lahore,
21. Notice Board


06.04.2026
(Ammara Durrani)
Additional Collector
Secretary Classification Committee