



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



No. C-132/KAPE/DC-PCT/2020

Dated: 06 .04.2026

PUBLIC NOTICE NO. 08/2026

SUBJECT: **CLASSIFICATION OF "INDUSTRIAL (EVAPORATIVE) CONDENSER UNIT"**

1. The Model Customs Collectorate, Port Muhammad Bin Qasim (PMBQ), Karachi vide letter No. Group-VI-853-2019-PQ dated 17.12.2019 forwarded a reference to the Classification Committee for determination of the correct classification of "Industrial (Evaporative) Condenser Unit" imported vide GD No. KPPI-HC-24491 dated 11.10.2019.
2. M/s. Seasons Foods (Pvt.) Ltd., Lahore imported a consignment declared as "Industrial Evaporative Condenser, Brand Baltimore, Type VXC S540R with standard accessories" and sought classification under PCT Heading 8418.9990 (Other parts). The Collectorate, however, assessed the goods under PCT Heading 8418.6990 on the basis that the imported item constituted a complete evaporative condensing unit. This determination was based on technical specifications available from the manufacturer's data, including base heat rejection capacity of 2172 kW, fan motor (37 kW), pump motor (5.5 kW), and use of refrigerant R-717 (ammonia). The catalogue and technical literature provided, the subject goods are evaporative condensers designed to deliver fully rated thermal performance across a range of heat rejection and temperature requirements. The unit incorporates essential components including fan motors, drive assemblies, eliminators, and operates as an integrated system using R-717 refrigerant.
3. The Classification Committee were convened and attended by representatives of the importer, officers of the referring Collectorate, and Members of the Classification Committee.
4. The Department reiterated that the imported unit is a complete and independent refrigeration component capable of performing a distinct and defined function, and therefore merits classification as a machine under Heading 8418.6990.

5. The importer argued that the imported item is part of a larger cold storage system and not independently usable, it should be classified under PCT Heading 8418.9990 as "parts", international practices, including US and UK tariff structures, classify similar goods under parts headings and reference was made to Explanatory Notes suggesting classification of certain refrigeration components under parts.

6. The Classification Committee considered the matter in detail and observed as follows:

- (i). The heading 8418 of the Pakistan Customs Tariff covers refrigerators, freezers, and other refrigerating or freezing equipment. The subject goods, as per technical literature, are evaporative condensers incorporating essential components such as motors, fans, and refrigerant systems, thereby performing a complete and defined refrigeration function.
- (ii). The contention of the importer that the goods are merely parts is not tenable, as the item constitutes a complete functional unit rather than an incomplete or subordinate component.
- (iii). The relevant parts headings under PCT 8418 are limited and specifically enumerate certain items such as roll-bond evaporators, wire condensers, and other specified components. The subject goods do not fall within these specified categories.

	- Parts:
8418.9100	- - Furniture designed to receive refrigerating or freezing equipment
	- - Other
8418.9910	- - - Evaporators (roll bond / fin / tube on plate types)
8418.9920	- - - Wire condensers
8418.9930	- - - Of machine of heading 8418.6910
8418.9990	- - - Other

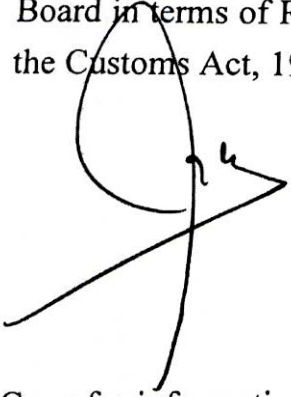
- (iv). Reliance on foreign tariff classifications (e.g., US or UK tariffs) is not determinative, as classification must be governed by the Pakistan Customs Tariff, read with the General Rules for Interpretation (GRIs) and relevant Section and Chapter Notes.
- (v). In terms of GRI 1, classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Since the subject goods

constitute a complete machine performing a specific refrigeration function, classification under the heading covering such machines is warranted.

7. The Classification Committee holds that the goods described as "Industrial Evaporative Condenser, Brand Baltimore Type VXC S540R" are appropriately classifiable under PCT Heading 8418.6990 by application of GRI 1 and 6 of the Harmonized System, being a complete refrigerating equipment and not parts thereof.

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.

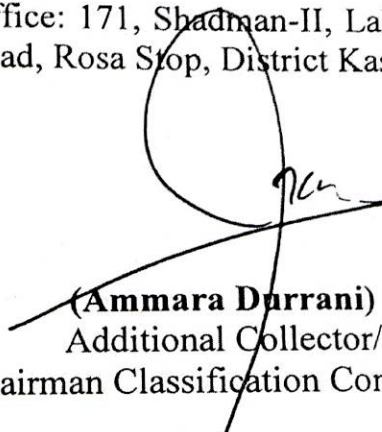


Sd/-
(Ammara Durrani)
Additional Collector
Chairman Classification Committee

Copy for information to:-

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
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), 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, Lahore.
10. The Chief Collector of Custom (North), Custom House, Islamabad.
11. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Custom (Balochistan), Custom House, Quetta.
13. The Collector, Collectorate of Customs, Appraisalment (East), Custom House, Karachi.
14. The Collector, Collectorate of Customs Appraisalment (West), Custom House, Karachi.

15. The Collector, Collectorate of Customs Appraisement, Port Muhammad Bin Qasim (PMBQ), Karachi.
16. The Collector, Collectorate of Customs Appraisement (SAPT), Karachi.
17. The Director, (Reforms & Automation), Custom House, Karachi.
18. The Karachi Chamber of Commerce & Industry, Karachi.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Custom Agents Association, Karachi.
21. M/s. Season Foods (Pvt. Ltd., Address-(i), Head Office: 171, Shadman-II, Lahore & (ii) Factory Premises: 1.5 K.M., Off Raiwind Manga Road, Rosa Stop, District Kasur.
22. Notice Board.


(Ammara Durrani)
Additional Collector/
Chairman Classification Committee