



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



C- 168/KAPE/DC/PCT/2020

Dated: 13.04.2026

PUBLIC NOTICE NO. 23/2026

Subject: **DETERMINATION OF CLASSIFICATION OF GOODS DECLARED AS "COMPLETE HEXACOPTERS (T-16) FOR ANTI-LOCUST OPERATION (SPRAYER) FOR AGRI FARMS" IMPORTED BY M/S SAPPHIRE FARM SERVICES (PVT.) LTD.**

The subject matter was referred by the Model Customs Collectorate of Appraisalment & Facilitation (West), Karachi, vide letter No. SI/MISC/269/2020-VI(A) dated 10.12.2020, for determination of the appropriate classification of goods declared as "Complete Hexacopters (T-16) for Anti-Locust Operation (Sprayer)" imported by M/s Sapphire Farm Services (Pvt.) Ltd. vide GD No. KAPW-HC-63144 dated 06.11.2020.

2. A meeting of the Classification Committee to deliberate upon the issue was held on 20.02.2021 and 19.02.2026, which was attended by representatives of the referring Collectorate. The arguments presented during the meetings are summarized as under:

3. The importer submitted that the goods in question are DJI Agras Series T-16 agricultural drones, specifically designed and engineered for agricultural applications, particularly anti-locust operations and precision farming. It was contended that these hexacopters are equipped with integrated spray tanks, delivery pumps, sprinklers, and flow control systems, and are not general-purpose flying machines but specialized agricultural equipment.

4. The importer emphasized that the drones are designed exclusively to project, disperse, and spray liquids such as pesticides, insecticides, fertilizers, and fungicides, and that their flight capability merely facilitates the spraying function over agricultural terrain. It was further argued that the operational height and technical configuration distinguish them from conventional aircraft of Chapter 88. The importer also relied upon foreign customs rulings,

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Chief

Muhammad Abu Bakar Siddique
Chief (TPS)

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submitting that classification should be determined on the basis of essential character, and that the essential function of the imported hexicopters is spraying; therefore, classification under PCT Heading 8424.2010 was claimed.

Heading 84.24 provides:

84.24 – *“Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.”*

5. The Harmonized System Explanatory Notes to Heading 84.24 state, inter alia, that this heading covers:

“Mechanical appliances, whether or not hand-operated, used for projecting, dispersing or spraying liquids or powders (e.g., agricultural or horticultural sprayers, spray guns, etc.).”

6. This heading generally includes apparatus whose principal function is the mechanical projection or dispersion of liquids or powders through nozzles or similar devices.

Heading 88.02 provides:

88.02 – *“Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.”*

The Explanatory Notes to Heading 88.02 state:

“This heading covers heavier-than-air aircraft which are mechanically propelled. This group includes aeroplanes ... and helicopters (equipped with one or more mechanically driven rotors).”

The Explanatory Notes further clarify:

“Such aircraft may be used for military purposes, the transport of persons or goods or for such activities as training, aerial photography, agricultural work, rescue duties, fire fighting or for meteorological or other scientific purposes.”

7. The goods under consideration are complete unmanned hexacopters (DJI Agras T-16) comprising an airframe, multiple mechanically driven rotors, propulsion motors, flight control and navigation systems, electronic stabilization mechanisms, and an integrated agricultural spraying system consisting of a tank, pumps, and spray nozzles. The machines are imported as fully assembled aerial units capable of controlled flight and aerial operation. The dispute is whether such goods fall under Heading 84.24 as mechanical spraying appliances or under Heading 88.02 as aircraft. Classification is governed by the General Rules for Interpretation (GRI).

8. The Explanatory Notes to Heading 88.02 expressly state that the heading covers heavier-than-air mechanically propelled aircraft, including helicopters equipped with one or more mechanically driven rotors. Crucially, the Explanatory Notes further provide that such aircraft may be used for a range of activities, expressly including "agricultural work." This has direct legal significance, as it establishes that aircraft designed for or engaged in agricultural operations (such as spraying) remain classifiable under Heading 88.02. Agricultural use does not exclude such goods from this heading; rather, it is an expressly included function.

9. The subject goods generate lift and perform controlled flight through multiple mechanically driven rotors, and incorporate dedicated flight control, stabilization, and navigation systems. The capacity for flight is not incidental but structurally inherent and technically indispensable. The spraying system, although integrated, is functionally dependent upon the aircraft platform. Without the aerial vehicle architecture, the intended operation—spraying over agricultural land from an airborne platform—cannot be performed. The goods are therefore not spraying appliances that incidentally fly; rather, they are aircraft platforms equipped with spraying systems.

10. Even if both headings are considered prima facie applicable, recourse is to be made to GRI 3(b), which provides:

"Composite goods consisting of different materials or made up of different components... shall be classified as if they consisted of the material or component which gives them their essential character..."

11. In the present case, the essential character is imparted by the aircraft structure and flight systems (airframe, rotors, propulsion, and navigation), without which the goods

would lose their commercial identity and operational capability. The spraying module is merely an application-specific system mounted upon and dependent on the aircraft platform. Accordingly, even under GRI 3(b), the essential character remains that of an aircraft. By applying GRI 1, the goods are directly covered by the description of Heading 88.02 as mechanically propelled aircraft (helicopter-type rotorcraft). The express inclusion of agricultural use within the Explanatory Notes further confirms classification under this heading. Heading 84.24 is not applicable, as it does not cover complete aircraft, and the Harmonized System specifically includes agricultural aircraft within Heading 88.02.

12. The Classification Committee observed upon comprehensive examination of the product literature, technical configuration, competing tariff headings, relevant Explanatory Notes, and the applicable GRIs, the Classification Committee determines that the goods described as "Complete Hexicopters (T-16) for Anti-Locust Operation (Sprayer)" are complete mechanically propelled unmanned aircraft equipped with agricultural spraying systems. The Classification Committee further observes that the Explanatory Notes to Heading 88.02 expressly include aircraft used for agricultural work, thereby confirming that agricultural application does not alter classification under Chapter 88. The integrated spraying system does not transform the goods into mechanical spraying appliances of Heading 84.24; rather, it represents a functional adaptation of an aircraft whose defining characteristic is flight.

13 The Classification Committee is of the view by application of GRI 1, read with the wording of Heading 88.02 and its Explanatory Notes and alternatively under GRI 3(b), if required the goods are more specifically and appropriately classifiable as aircraft. Heading 84.24 is therefore inapplicable.

14. The Classification Committee holds that the subject goods are classifiable under PCT 8802.2000, i.e., "Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg."

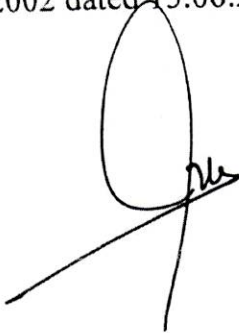
15 The referring Collectorate is advised to finalize assessment of the subject consignments in accordance with this determination.

16. It is further clarified that the above determination is rendered in the context of the Explanatory Notes of 2017 and the Pakistan Customs Tariff structure as applicable at the time of importation of the impugned goods. At the relevant time, unmanned aircraft were not covered

under a separate heading in Chapter 88. Subsequently, pursuant to amendments aligned with the Harmonized System 2022, a distinct heading 88.06 has been introduced in the Pakistan Customs Tariff covering "unmanned aircraft." The present ruling, however, pertains strictly to the tariff regime prevailing at the material time when heading 88.06 did not exist. Accordingly, the classification determined herein under PCT 8802.2000 is confined to the tariff structure then in force and shall not prejudice the classification of similar goods under the amended tariff where heading 88.06 is operative.

17. This classification determination is specific to the goods examined. The ruling shall stand void if it is subsequently established that it was obtained on the basis of incorrect, false, misleading, or incomplete information.

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

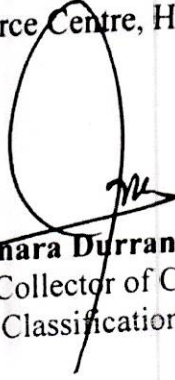


Sd/-
(Ammara Durrani)
Additional Collector
Chairman Classification Committee

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. M/s. Sapphire Farms Services (Pvt.) Ltd., 7A/K, Main Boulevard, Gulberg-II, Lahore.
19. M/s. Pervaiz Umer Enterprises, 101-103, 1st Floor, Commerce Centre, Hasrat Mohani Road, Karachi.
20. Notice Board.


(Ammara Durrani)
Additional Collector of Customs
Secretary to the Classification Committee