



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



C-149/KAPE/DC-PCT/2020

Dated: 07.05.2026

38/
PUBLIC NOTICE NO. 7/2026

Subject: DETERMINATION OF CLASSIFICATION OF "CORN COMBINE HARVESTER WITH CUTTER AND ALL STANDARD ACCESSORIES & ATTACHMENTS, MODEL NO. 4YZ."

01. The subject matter was referred by the Model Customs Collectorate of Appraisalment & Facilitation (East), Karachi vide letter No. SI/MISC/994/2020-VI (East) dated 09.06.2020 for determination of the appropriate classification of goods described as "Corn Combine Harvester with Cutter and All Standard Accessories & Attachments, Model No. 4YZ" imported from China.

02. A meeting of the Classification Committee was convened to deliberate upon the issue. Despite due intimation, the importer neither attended the meeting nor submitted any written representation.

03. A combine harvester derives its name from the fact that it combines multiple harvesting operations into a single continuous mechanical process. These essential integrated functions are defined at Sr. No. 8 of Para A, Page XVI-8433-2 of the Explanatory Notes, reproduced hereunder:

"(08) Combine harvesters, which successively reap, thresh, clean and discharge the grain."

04. The Explanatory Notes, therefore, establish three legally indispensable and cumulative characteristics:

- (i) The machine must reap (cut and gather) the standing crop;
- (ii) It must thresh (separate grain from stalk/cob/husk); and
- (iii) It must clean and separate the grain, discharging straw separately while collecting and discharging the cleaned grain.

Chief (T/PS)
Muhammad Abu-Bakar Siddiqui
13/5/2026
Secy (TE) / Webmaster

Most importantly, these operations must occur successively in one continuous integrated process within a single machine. It is this functional integration that legally distinguishes a combine harvester-thresher from other harvesting machinery.

05. The Classification Committee examined the technical material available on record, which indicates that the "Corn Combine Harvester with Cutter, Model 4YZ" is a self-propelled corn harvester equipped with:

- a header/cutter mechanism for harvesting maize crop;
- an internal system for separation of grain from cob;
- mechanisms for handling and discharge of residue; and
- a collection arrangement for harvested corn kernels.

06. The Committee observed that the said machine does not demonstrably perform the complete integrated sequence of reaping, threshing, and cleaning/discharge of grain in the manner contemplated under the Explanatory Notes. In particular, the defining function of cleaning and final grain separation/discharge required to meet the strict definition of a "Combine Harvester-Thresher" has not been established on record. On the other hand, the imported unit conforms to the description of maize (corn) harvesters as provided at Sr. No. 9 of Para A, Page XVI-8433-2 of the Explanatory Notes, reproduced hereunder:

"(9) Maize (corn) cutters, pickers, harvesters and shellers."

07. Accordingly, the Classification Committee observed that the subject goods, namely "Corn Combine Harvester, Model 4YZ," do not satisfy the legal and technical requirements of subheading 8433.51 (Combine harvester-threshers), nor do they fall under any other specific subheading of heading 84.33.

08. In view of the foregoing, the Classification Committee holds that in the absence of the essential and cumulative functionality required for classification as a combine harvester-thresher, the subject goods are correctly classifiable, by application of General Rules for Interpretation (GRI) 1 and 6, read with the Explanatory Notes to heading 84.33, under PCT heading 8433.5900 as "Harvesting or threshing machinery - - Other."

09. The above classification determination is specific to the goods whose technical details have been examined. The ruling shall stand void if it is subsequently established that

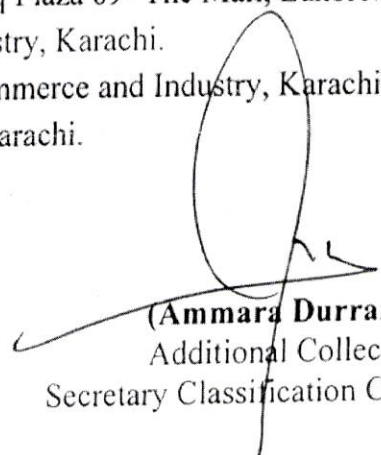
the same was obtained through provision of incorrect, false, misleading, or incomplete information.

10. 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 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 Directorate of Reforms & Automation,
14. The Secretary (Tariff -I), Federal Board of Revenue, Islamabad
15. All Collectors / Directors of Customs.
16. M/s. Global Enterprises, 08 Chowk Depal Pur, Okara.
17. M/s. Aliz International, 39 First Floor, Sadiq Plaza 69- The Mall, Lahore.
18. The Karachi Chamber of Commerce & Industry, Karachi.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Customs Agents Association, Karachi.
21. Notice Board.


(Ammara Durrani)
Additional Collector/
Secretary Classification Committee