



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



C-134/KAPE/DC-PCT/2020

Dated 17/05/2026

PUBLIC NOTICE NO 39/2026

Subject:

CLASSIFICATION OF "UNOTEC BRAND DIRECT HIGH OUTPUT HEATER MOUNTED ON WHEEL - MODEL TORNADO 67"

01. The instant matter has been referred to the Classification Committee in pursuance of Order-in-Appeal No. 2210/2019 dated 28.10.2019, passed by the Collector of Customs (Appeals), Karachi, in respect of Goods Declaration No. KAPE-HC-93289 dated 12.12.2018. The importer declared the goods as "Poultry Brooder" under PCT 8436.2100. However, upon physical examination, the department found the goods to be "UNOTEC Brand Direct High Output Heater Mounted on Wheel - Model Tornado 67" and assessed the same under PCT 8419.8990. The matter was remanded to the Classification Committee for determination of the correct classification.

02. The specification of goods as per the Goods Declaration, examination report, and available literature, the impugned goods have the following specifications:

- Direct high-output heater
- Mounted on wheels (portable)
- Model: Tornado 67
- Fuel-operated industrial heater
- Designed to generate and circulate hot air

Chief (TPS)
Muhammad Abu Bakar Siddique
Chief (TPS)
13/5/2026

03. The goods do not incorporate the following features:

- Enclosed poultry brooding chamber
- Chick containment structure
- Humidity control system
- Automatic feeding or watering devices
- Dedicated poultry-rearing framework

Secy (TE) / Webmaster

53261-R
FBR's Doc No. 13-05-2026
Received in Member (TPS)

04. The dispute pertains to classification between PCT 8436.2100 (Poultry incubators and brooders), PCT 8419.8990 (Other temperature-treatment machinery), and the possible applicability of Heading 73.22 (air heaters and hot air distributors).

05. The Explanatory Notes to Heading 84.36 cover:

- Poultry incubators
- Hatchers
- Brooders (specialized appliances for rearing chicks under controlled conditions)
- Poultry-rearing units

These machines are specifically designed and structurally adapted for poultry-keeping purposes.

06. The essential characteristics of poultry brooders include:

- Poultry-specific design and construction
- Integrated environmental control (temperature and humidity)
- Structural adaptation for chicks
- Dedicated use in poultry rearing

07. The impugned goods lack all essential characteristics of poultry brooders and are not structurally identifiable as poultry-keeping machinery. Therefore, classification under PCT 8436.2100 is not tenable.

08. Heading 84.19 covers machinery for the treatment of materials by a process involving a change of temperature (e.g., heating, drying, sterilizing, etc.).

09. The Committee observes that the impugned goods merely generate and distribute hot air for space heating and do not perform any treatment of materials as envisaged under Heading 84.19. Therefore, classification under PCT 8419.8990 is also not appropriate.

10. The impugned goods are:

- Portable and wheel-mounted

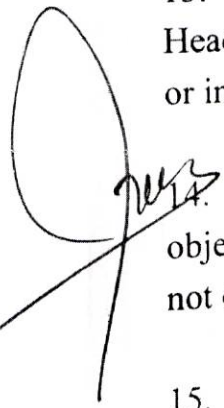
- Fuel-operated hot air generators
- Equipped with a combustion chamber and blower
- Designed for space heating through hot air distribution

11. The Explanatory Notes to Heading 73.22 provide that air heaters, whether fixed or mobile, consisting essentially of a combustion chamber, heat exchanger, and a fan or blower for distributing heated air, are classifiable under this heading.

12. The impugned goods fully conform to the description of air heaters/hot air distributors, as they:

- Use fuel combustion to generate heat
- Incorporate a motor-driven blower
- Distribute heated air directly into the surrounding space
- Are designed as self-contained heating units

13. Further, the Explanatory Notes clarify that such air heaters are classifiable under Heading 73.22 irrespective of their end-use, including use in poultry farms, warehouses, or industrial spaces.

 The Committee reiterates that classification is to be determined based on the objective characteristics and inherent nature of the goods at the time of importation, and not on the importer's declared or intended use.

15. In view of the foregoing, the Classification Committee holds that the impugned goods are appropriately classifiable under PCT 7322.9010 (Air heaters and hot air distributors, non-electric, of iron or steel)--- Other) in terms of General Rules for Interpretation (GRI) 1 and 6 of the First Schedule to the Customs Act, 1969.

16. The above finding is specific to the product whose details/specifications have been provided above. Further, this ruling is based on the documents, literature, and information supplied by the referring Collectorate/importer and shall be treated as annulled if it is subsequently found that the same was obtained by providing incorrect, false, misleading, or incomplete information.

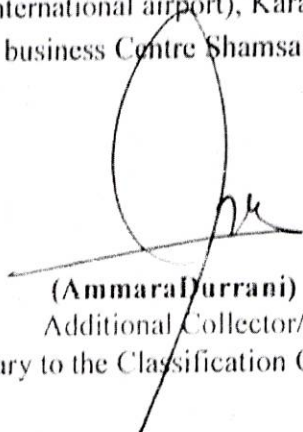
17. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002. Any appeal against this determination shall lie with the Board.

-Sd-

(Ammara Durrani)
Additional Collector/
Secretary to the 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 Collector, Collectorate of Customs (Enforcement), Karachi.
19. The Collector, Collectorate of Customs (Appraisalment-East), Lahore.
20. The Collector, Collectorate of Customs (Jinnah international airport), Karachi.
21. A M traders, office no 12, ground floor, national business Centre Shamsabad Muree road Rawalpindi.
22. Notice Board.


(Ammara Durrani)
Additional Collector/
Secretary to the Classification Committee