



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



C-161/KAPE/DC-PCT/2020

Dated. 13.04.2026

PUBLIC NOTICE NO 25/2026

Subject: DETERMINATION OF CLASSIFICATION OF LCD/LED PANELS FOR COMPUTER MONITORS.

The matter regarding classification of LCD/LED panels imported for computer monitors has been referred to the Classification Committee in pursuance of reference from Collectorate of Customs-Appraisement, Port Muhammad Bin Qasim, and in compliance with the directions of the Hon'ble High Court of Sindh at Karachi.

2. The importer declared the goods as used LCD/LED panels for computer monitor and sought classification under PCT heading 8528.5200. Subsequently, the Directorate of Intelligence & Investigation Karachi altered the classification to PCT heading 8529.9090 treating the goods as "parts of monitor". The issue before the Committee, therefore, is whether the impugned LCD/LED panels possess the essential character of complete monitors in unassembled or incomplete form in terms of Rule 2(a) of the General Rules for Interpretation, or whether they are merely parts classifiable under heading 85.29.

3. Heading 85.28 covers monitors capable of directly connecting to and designed for use with automatic data processing machines of heading 84.71. The Explanatory Notes to heading 85.28 clarify that such monitors are distinguishable by their functional identity as display apparatus for data processing systems. The essential function of a monitor is to reproduce visual output signals received from an automatic data processing machine.

4. The samples and examination report reveal that the imported goods consist of complete LCD/LED display modules in sizes ranging from 17 inches to 27 inches. The panels comprise the main viewing screen identical to that used in finished monitors, integrated with driver circuitry and display matrix. Although imported without outer casing, connectors, power board and certain ancillary components, the display module represents the principal and dominant component of a monitor.

5. It is an established principle under Rule 2(a) of the General Rules for Interpretation that incomplete or unfinished articles shall be classified as the complete article if, as presented, they possess the essential character of the finished article. The Committee notes that the LCD/LED panel constitutes the core functional element of a monitor. It is the component that performs the very purpose for which a monitor exists namely, visual display. The absence of outer housing, stand, external connectors or minor circuitry does not detract from the fundamental identity of the goods.

Muhammad Abu Bakar Siddique  
Chief (TPS)

Chief (TPS)  
15/4/2026

J S S

Webmaster

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6. The earlier decision of this Committee in Public Notice No. 13 of 2014 relating to LED TV display panels is particularly relevant. In that case, the Committee held that LCD/LED panels imported without back cover, speakers and certain accessories nonetheless possessed the essential character of complete television sets and were classifiable under heading 85.28 by virtue of Rule 2(a). The reasoning adopted therein emphasized that the display panel occupies the major portion of the value and functional identity of the finished apparatus. The same principle squarely applies in the present matter.

7. A monitor, in commercial and technical understanding, derives its identity primarily from its display screen. The LCD/LED module represents the overwhelming portion of the value and technological substance of the finished monitor. The remaining components such as casing, stand, control buttons, connectors and power supply are ancillary in nature and do not alter the essential character of the article.

8. Heading 85.29 applies to parts suitable for use solely or principally with apparatus of headings 85.25 to 85.28. However, classification under the parts heading is subject to the General Explanatory Note to Section XVI and to Rule 2(a). Where an incomplete article already possesses the essential character of the finished article, it is to be classified as the complete article and not as a part. The LCD/LED panel in the present case is not a minor component or accessory; it is the primary and defining element of a monitor. Therefore, resort to heading 85.29 is not warranted.

9. Furthermore, the Explanatory Notes to heading 85.28 contemplate monitors capable of directly connecting to automatic data processing machines. The fact that connectors and external interface boards may be added subsequently does not deprive the display module of its intrinsic identity as a monitor in unassembled form. The imported goods represent the monitor in incomplete but clearly identifiable form.

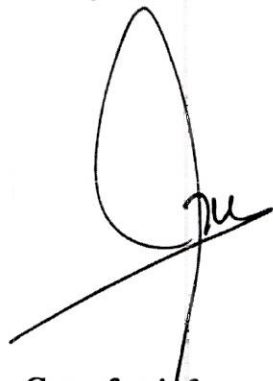
10. Applying Rule 1 read with Rule 2(a) of the General Rules for Interpretation, the Committee finds that the impugned LCD/LED panels, as presented, possess the essential character of complete monitors capable of use with automatic data processing machines. They are therefore classifiable under PCT heading 8528.5200.

11. Accordingly, it is hereby decided that used LCD/LED panels for computer monitors, imported in the condition described above, shall be classified under PCT 8528.5200 in terms of Rule 2(a) of the General Rules for Interpretation.

12. It is also clarified that the above determination is rendered in the context of the Pakistan Customs Tariff structure as applicable at the time of importation of the impugned goods. At the relevant time, flat panel display modules were not covered under a separate heading in Chapter 85. Subsequently, pursuant to amendments aligned with the Harmonized System 2022, a distinct heading 85.24 has been introduced in the Pakistan Customs Tariff covering "Flat panel display modules, whether or not incorporating touch-sensitive screens." The present ruling, however, pertains strictly to the tariff regime prevailing at the material time when heading 85.24 did not exist in the Pakistan Customs Tariff. Accordingly, the classification determined herein under PCT 8528.5200 is confined to the applicable tariff

structure then in force and shall not prejudice classification of similar goods under the amended tariff where heading 85.24 is operative.

13. The above finding is specific to the product whose details/ specifications have been given above. Further, the ruling is based on the documents, literature and information provided by the referring Collectorate/importer 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.



-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.
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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.
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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.
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32. Notice Board.

  
(Ammara Durrani)  
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