



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



C-177/KAPE/DC-PCT/2021

Dated. ~~13.04~~ 2026

**PUBLIC NOTICE NO. 26/2026**

Subject: **CLASSIFICATION OF "AUDIO VIDEO CARD"**

The Collectorate of Customs (Appraisement), Lahore forwarded a reference vide letter No. V-CUS/Misc/G-IV/207/2021/423 dated 27-04-2022 for appropriate classification of 'Audio Video Card'.

02. Brief facts, as reported by the referring Collectorate, are that M/s Yuri Electronics imported a consignment vide GD No. LAPR-HC-13169 dated 22.02.2021, declaring the goods as "Audio Video Card" under PCT heading 8529.9090. However, the Collectorate was of the considered view that the imported goods were more appropriately classifiable under PCT heading 8534.0000 as Printed Circuit Boards. Accordingly, the goods were assessed provisionally under the said heading and the matter was referred to the Classification Committee for determination of the correct classification. In order to ascertain the precise nature, composition and functionality of the item, a representative sample was also sent to the National Institute of Electronics, Islamabad for technical examination, which reported the attributes of the goods as under:

i) AV Card comprises a multilayered assembled PCB. Several major parts used in assembly are a) I/O Connectors b) on board connectors c) ICs semi connectors and d) Passive components.

ii) The above-described AV card is a multimedia (Audio and Video) processing hardware. This AV card comprises three main interfaces. One USB input interface and two display and audio output interfaces such as HDMI and RCA.

iii) The subject AV card is not a finished good, but as described above it requires some fundamental modules like a power supply board, interface buttons and casing to make it serviceable properly. Only this AV card cannot be operated as a standalone device.

Chief (TPS)  
to  
5/5/2021  
Webmaster

*[Handwritten signature]*

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Received in Member (TPS) Office on 4-5-2026

However, the importer is of the view that the subject goods are Parts of Audio/Video Equipment rather than general purpose printed circuit boards and are correctly classifiable under PCT heading 8529.9090.

03. Several meetings of the Classification Committee were convened; however, neither the Departmental Representative nor the importer attended the proceedings. Notwithstanding their absence, the Committee undertook a comprehensive examination of the matter, including a detailed review of the relevant Explanatory Notes to the competing PCT headings. Upon deliberation, the following observations emerged:

(i) The Committee made reference to paragraph 2 of Note 6 to Chapter 85, which is reproduced below for ready reference:

*"The expression 'Printed Circuits' does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual discrete resistors, Capacitors or inductances. Printed Circuit may however be fitted with non-printed connecting elements."*

(ii) Further, the Explanatory Notes to PCT heading 8534 also states that:

*"Circuits on which mechanical elements or electrical components have been mounted or connected are not regarded as printed circuits within the meaning of this heading. They generally fall to be classified in accordance with Note 2 to Section XVI or Note 2 to Chapter 90, as the case may be."*

(iii) The Committee also considered Note 2 to Section XVI which is reproduced below:

*Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:*

- a) *Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;*
- b) *Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use*

principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

04. The Committee observed that the subject goods are 'multilayered assembled PCB' also reported by Collectorate and tested from National Institute of Electronics, Islamabad found to be mounted. In terms of Explanatory Note to PCT heading 85.34, as stated above, such boards stand excluded therefrom and in the light of Note 2(b) of the Section Notes to Section XVI, such types of boards fall under PCT heading 8529.9090. In view of the above, the Committee is of the view that 'Audio Video cards' are appropriately classified under PCT heading 8529.9090 by application of GRI Rule 1 and 3(a).

05. 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-


(AmmaraDurrani)  
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 Collector, Collectorate of Customs Appraisement, Mughalpura Dry Port, Lahore.
16. M/s. Yuri Electronics, B-1-2B, Haal Road, Lahore.
17. The Karachi Chamber of Commerce & Industry, Karachi.
18. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
19. The Karachi Customs Agents Association, Karachi.
20. The Collector, Collectorate of Customs (Enforcement), Karachi.
21. The Collector, Collectorate of Customs (Appraisement-East), Lahore.
22. Notice Board.

  
13.04.2026  
(Ammara Durrani)  
Additional Collector/  
Secretary to the Classification Committee