



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



C- 178/KAPE/DC/PCT/2024

Dated: 15/04.2026

PUBLIC NOTICE NO. 32/2026

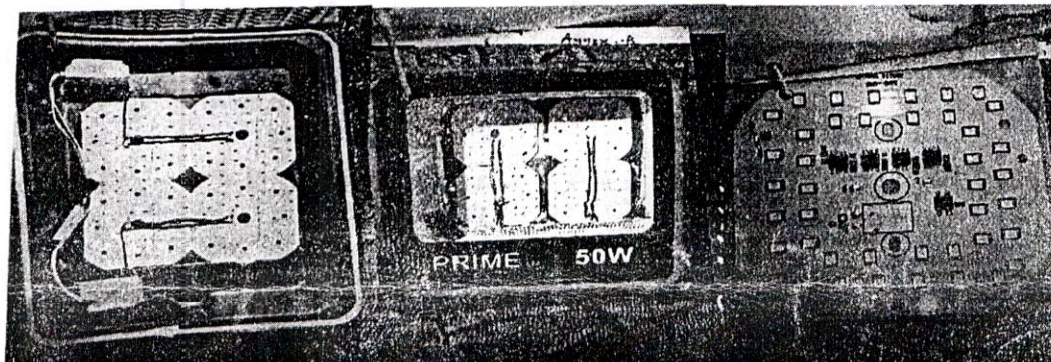
Subject: CLARIFICATION REGARDING CLASSIFICATION OF METAL CLAD PRINTED CIRCUIT BOARDS (MCPCBS).

The matter has been referred by the Model Customs Collectorate (A&F), Dry Port Faisalabad, vide letter dated 07.04.2021, seeking clarification regarding the correct classification of Metal Clad Printed Circuit Boards (MCPCBs). It has been reported that such goods are previously being cleared under PCT headings 9405.9900, 8534.0000, and 8539.9090. The samples and photographs were submitted for determination appropriate PCT.

2. A meeting of the Classification Committee to deliberate upon the issue was held on 11.02.2026, which was attended by representatives of the referring Collectorate.

3. The goods under reference are Metal Clad Printed Circuit Boards incorporating / mounted with the following components:

- Multiple surface-mounted LED diodes
- Resistors, capacitors, and driver ICs
- Printed conductive tracks
- Metal-clad heat dissipation base
- Input terminals for electrical connection



The assembly constitutes a functional LED light engine designed for installation within LED lightfittings.

Muhammad Abu Bakar Siddique  
Chief (TPS)  
17/5/2026  
Secy (IE)

FBR E-Dos No. 50620-R  
Received in Member (TPS) On 20.8.26

4. The Committee considered / deliberated upon section note 2 of Section XVI, EN to 85.34, 85.39 and 94.05;

(i) Section XVI Note 2

***“Parts which are goods included in any of the headings of Chapters 84 or 85... are in all cases to be classified in their respective headings;***

***Other parts, if suitable for use solely or principally with a particular kind of machine, are to be classified with the machines of that kind.”***

(ii) Heading 85.34 – “Printed circuits”

***“This heading covers printed circuits consisting of insulating base material on which conductive tracks have been formed... The heading does not cover circuits incorporating elements such as resistors, capacitors, diodes, transistors, integrated circuits or other components.”***

The subject goods are populated boards incorporating LEDs (diodes), resistors, and integrated circuits as such classification under PCT 8534.0000 is legally precluded.

(iii) Heading 85.39

***“Electric filament or discharge lamps... LED lamps; parts thereof”***

Heading 85.39 covers electric lamps and parts thereof. The examined goods are not standalone LED lamps capable of independent functioning. Rather, they are dedicated light modules designed specifically for installation within complete lighting fittings such as floodlights and streetlights. Therefore, they do not qualify as complete lamps under Heading 85.39.

(iv) Heading 94.05

***“Lamps and lighting fittings... and parts thereof”***

The Explanatory Notes 94.05 states:

***“This heading covers lamps and lighting fittings of all kinds... It also includes identifiable parts of lamps and lighting fittings, provided they are not more specifically covered elsewhere in the Nomenclature.”***

The MCPCBs are suitable solely and principally for use with LED lighting fittings and are not general-purpose electronic assemblies. In terms of Note 2(b) of Section XVI, parts suitable for use solely or principally with a particular class of machines are to be classified with those machines. Since the finished articles in

which these modules are used are lighting fittings classifiable under Heading 94.05, and the MCPCBs constitute identifiable light modules of such fittings, classification under Heading 94.05 is warranted.

5. The Classification Committee is of the considered opinion that the subject MCPCBs fitted with LEDs and electronic components are not classifiable under PCT 8534.0000, as mounted boards are expressly excluded from Heading 85.34. The goods do not constitute independent LED lamps of Heading 85.39. The goods are dedicated light modules solely and principally designed for incorporation into lighting fittings of Heading 94.05.

6. The Classification Committee by application of GRI 1, 6 and Note 2(b) of Section XVI, determined that classification under PCT 9405.9900 "Parts of lamps and lighting fittings"

7. The above classification determination is specific to the product whose details/ specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Collectorate 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.

8. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 02/2025 dated 24.03.2025 and any appeal against this determination/decision shall lie with the Board in terms of Rule 2 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

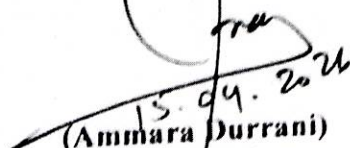


Sd-  
**(Ammara Durrani)**  
Additional Collector  
Secretary to the Classification Committee

Copy for information to:-

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operation), 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 Chairman, Customs Appellate Tribunal, Karachi.
6. The Chief Collector of Custom (Appraisalment), South, Custom House, Karachi.
7. The Chief Collector of Custom (Enforcement), South, Custom House, Karachi.
8. The Chief Collector of Custom (Exports), Custom House, Karachi.
9. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.
10. The Chief Collector of Custom (Enforcement), Central, Custom House, Karachi.
11. The Chief Collector of Custom (North), South, Custom House, Islamabad.
12. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Custom (Baluchistan), Custom House, Quetta.

14. All Directorates / Collectorates
15. The Collector, CoC, (A&F) Dry Port, Faisalabad.
16. The Director, (Reforms & Automation), Custom House, Karachi.
17. The Karachi Chamber of Commerce & Industry, Karachi.
18. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
19. The Karachi Custom Agents Association, Karachi.
20. Notice Board.

  
15.04.2024  
(Ammara Durrani)  
Additional Collector  
Secretary to the Classification Committee