



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



No. C-32/KAPE/DC-PCT/2026

Dated: 18.06.2026

PUBLIC NOTICE NO. 53 /2026

Subject: DETERMINATION OF CLASSIFICATION OF "OLD & USED OT LIGHT WITH ALL STANDARD ACCESSORIES" IMPORTED VIDE BL NO. CHSJEA271131 DATED 03.10.2025 AND KAPW-HC-106651 DATED 10.12.2025 UNDER PCT 9018.9090 AGAINST PCT 9405.4990

Background of the Issue

The matter regarding determination of classification of "Old & Used OT Light with all standard accessories", imported under BL No. CHSJEA271131 dated 03.10.2025 and KAPW-HC-106651 dated 10.12.2025, was referred by the Collectorate of Customs (Appraisalment West), Customs House, Karachi vide reference No. SI/Misc/61/2026-Group-VIII dated 18.04.2026 for examination and determination under the appropriate PCT heading, i.e., whether the subject goods merit classification under PCT 9018.9090 or under PCT 9405.4990.

2. Accordingly, a meeting of the Classification Committee was convened on 04.06.2026 to deliberate upon the matter. The meeting was attended by representatives of the concerned clearing Collectorate as well as the importer. The Committee examined the technical literature, import documents, and submissions made by the stakeholders to arrive at a reasoned determination in accordance with the General Rules for Interpretation of the Harmonized System, relevant Section and Chapter Notes, and the Explanatory Notes thereto.

Product Analysis

3. The Committee has examined the objective characteristics of the imported article as reflected from the import documents. The goods are described as "Double Dome OT Light", Part No. 7616180 S12467, manufactured by Berchtold, Germany, having operating specifications of 24-28V, colour temperature of 4500K and power rating of 160VA. These technical characteristics are significant in determining the true nature and principal function of the product.

4. The description "Double Dome OT Light" identifies the article as an Operating Theatre (OT) lighting system. The dual-dome configuration is a specialized design employed in surgical environments to provide uniform illumination of the operative field from multiple angles while minimizing shadows caused by surgeons, medical staff, instruments or equipment. Such a configuration is not ordinarily found in general-purpose lighting fittings or emergency lights. The specified colour temperature of 4500 Kelvin closely corresponds to the colour characteristics required in surgical environments. Surgical lights are designed to produce bright white light

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approximating natural daylight to enable accurate differentiation of tissues, blood vessels and anatomical structures during operative procedures. Ordinary lighting fittings and emergency lamps are generally intended for area illumination and are not engineered to satisfy such clinical requirements.

5. The Committee notes that operation theatre lights possess characteristics not ordinarily found in general lighting fittings, including:

- *Shadow reduction or shadowless illumination technology;*
- *High colour rendering capability to permit accurate differentiation of tissue structures;*
- *Controlled colour temperature, generally approximating daylight conditions;*
- *Heat management systems designed to minimize thermal impact on the patient and surgical team;*
- *Multi-axis suspension systems allowing precise positioning over the operative field;*
- *Dual-dome or multi-dome configurations to eliminate obstruction of light caused by surgeons and equipment.*

6. A conventional emergency light neither possesses nor requires such specialized design features. In hospitals, emergency operating lights are distinct from operation theatre (OT) lights. Emergency lights are auxiliary lighting devices equipped with battery backup systems designed to provide temporary illumination during power failures or electrical emergencies. Their primary purpose is to ensure continuity of visibility in the event of interruption of the normal power supply. Such lights are generally characterized by emergency-mode operation, battery capacity, charging circuitry, and specified backup duration. Even if the equipment incorporates an emergency power feature to ensure uninterrupted operation during surgery, such a feature would be merely ancillary and would not alter its principal function or essential character as a surgical operating theatre light.

Competing Tariff Headings and Legal Scope

7. The competing tariff entries under consideration are:

9018 - Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments

Merits of Classification under PCT Heading 9018.9090

8. The Explanatory Notes to Heading 90.18 state that the heading includes a wide range of instruments, apparatus and appliances identifiable as being intended for professional use in the prevention, diagnosis, treatment or performance of medical and surgical procedures. The Committee observes that the subject article is specifically designed and engineered for use in operating theatres. Its sole purpose is to provide concentrated, shadow-minimized and colour-corrected illumination of the surgical field during operative procedures. The equipment is not intended for ordinary lighting purposes but rather serves as an integral component of the surgical environment, enabling surgeons and medical personnel to perform procedures with the required degree of visual accuracy.

9. The objective characteristics of the imported goods—including their description as a Double Dome OT Light, their specialized surgical configuration, operating specifications and exclusive use in operation theatres—establish a direct and exclusive use with surgical procedures. The article possesses no practical commercial application outside the medical environment and derives its identity, functionality and value from its role in facilitating surgical procedures. *The Committee further notes that the Explanatory Notes to Chapter 90 consistently recognize that apparatus specifically designed for medical or surgical use remain classifiable within Chapter 90 notwithstanding the fact that such apparatus may incorporate electrical, optical, lighting or mechanical elements.* The essential character of the present goods is derived from their surgical function rather than their lighting component.

9405 - Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.

Merits of classification under PCT Heading 9405.4990

10. The importer has claimed classification under PCT Heading 9405.4990 on the basis that the subject goods are Emergency Operating lighting equipment. Heading 9405 covers lamps and lighting fittings, including ceiling or wall lighting fittings, table lamps, floor-standing lamps, spotlights, searchlights and similar articles whose principal function is illumination. The Explanatory Notes to Heading 94.05 indicate that the heading generally covers lighting fittings designed for domestic, commercial, industrial, public or decorative illumination purposes. The Committee observes that classification under Heading 9405 is appropriate where the essential character of the article is that of a lighting fitting whose principal purpose is the illumination of a room, building, structure, roadway or other area. The heading encompasses a broad range of luminaires and lighting devices intended for general lighting applications.

11. Although the subject goods generate light, the mere production of illumination is not determinative of classification. Numerous instruments and appliances classified elsewhere in the nomenclature incorporate lighting elements as part of their operation. Classification must therefore be determined on the basis of the principal function, objective characteristics and commercial identity of the goods rather than the presence of a light source alone. The imported article is not presented, marketed or designed as a general lighting fitting. Its dual-dome surgical configuration, colour temperature characteristics, ceiling-mounted operating theatre design and dedicated medical application distinguish it from the class of goods ordinarily covered by Heading 9405. The article is neither intended nor suitable for general area illumination, decorative lighting, emergency evacuation lighting or architectural lighting. Consequently, heading 9405 does not adequately describe the essential character of the goods.

Application of General Rules for Interpretation (GIRs), Section Notes and Chapter Notes

12. The classification of the subject goods is required to be determined in accordance with the General Rules for the Interpretation of the Harmonized System (GRIs), Section Notes

and Chapter Notes. The classification of the subject goods is governed by GRI-1, which provides that:

"Classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes."

13. Accordingly, the classification of the imported "Double Dome OT Light" is to be first examined in the context of the wording of Heading 9018 and Heading 9405. Heading 9018 specifically covers:

"Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments."

14. The Explanatory Notes to Heading 90.18 clarify that the heading includes a wide range of instruments and appliances identifiable by their special design and their exclusive or principal use in medical or surgical practice. The classification depends on the function and intended use in medical or surgical operations rather than the mere nature of the article. Applying GIR 1, the subject goods are identifiable as specialized surgical appliances designed exclusively for use in operating theatres, providing controlled illumination of the operative field during surgery. The principal function is therefore medical/surgical in nature.

In contrast, Heading 9405 covers:

"Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included, illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included"

15. The Explanatory Notes to Heading 94.05 describe that this heading applies to general lighting fittings used for illumination of rooms, buildings, streets, industrial premises or similar areas. The essential character of goods of Heading 9405 is general-purpose lighting. Importantly, heading 9405 is a residual heading due to the expression "not elsewhere specified or included." Therefore, it applies only where goods are not more specifically covered elsewhere in the Nomenclature.

16. Since the subject goods are more specifically covered under Heading 9018 as appliances used in surgical sciences, classification under Heading 9405 is legally excluded. The Committee also observes that classification is fully determinable under GIR 1, without resorting to GIR 3, as Heading 9018 provides a more specific and function-based description of the goods compared to Heading 9405, which is general in nature.

Express Exclusion under Explanatory Notes to Heading 94.05

17. The Committee has also examined the scope of Heading 9405 in light of the Explanatory Notes to Chapter 94.05. The Explanatory Notes explicitly provide that Heading 94.05 does not cover certain lighting apparatus which are more specifically provided elsewhere in the Nomenclature.

In this regard, the Explanatory Notes expressly exclude:

"(i) Medical, diagnostic, probing, irradiation, etc., lamps (heading 90.18)."

18. This exclusion is of critical legal significance for classification purposes. It clearly establishes that lamps and lighting apparatus which are designed for medical, diagnostic or surgical use fall outside the scope of Heading 9405 and are to be classified under Heading 9018. The subject goods, namely the "Double Dome OT Light", are specialized surgical lighting systems used in operation theatres for controlled illumination of the operative field during medical procedures. Their design, function, and exclusive use in surgical environments bring them squarely within the category of medical/surgical lighting apparatus contemplated under Heading 9018. Once an article falls within the scope of Heading 9018 as a medical or surgical lamp or appliance, the residual Heading 9405 is legally excluded by virtue of the above express exclusion in the Explanatory Notes. Accordingly, the Explanatory Notes to Heading 94.05 themselves confirm that surgical operating theatre lights are classifiable under Heading 9018 and not under Heading 9405.

19. The Committee has further examined the Harmonized System Explanatory Notes to Heading 90.18, which provide specific clarification regarding medical and surgical lighting apparatus. The Explanatory Notes to Heading 90.18 expressly include:

(R) Lamps which are specially designed for diagnostic, probing, irradiation, etc. purposes. Torches, such as those in the shape of a pen are excluded (heading 85.13) as are other lamps which are not clearly identifiable as being for medical or surgical use (heading 94.05)."

Applying this interpretative framework, the subject "Double Dome OT Light" is clearly identifiable as a surgical lighting system designed exclusively for use in operation theatres. Its design, configuration and intended use are inherently medical and surgical in nature. Accordingly, the Explanatory Notes to Heading 90.18 expressly cover the subject goods, while simultaneously excluding non-medical lighting from Heading 94.05. This reinforces that surgical operating theatre lights are classifiable under Heading 90.18 and cannot be treated as general lighting fittings under Heading 94.05.

Holding

20. The Committee has carefully examined the nature, design, function, and intended use of the imported goods described as "Double Dome OT Light in used condition", Part No. 7616180 S12467, manufactured by Berchtold, in light of GRI 1, the relevant Section and Chapter Notes, and the Harmonized System Explanatory Notes.

21. It is observed that Heading 90.18 specifically covers instruments and appliances used in medical, surgical, dental or veterinary sciences. The Explanatory Notes to Heading 90.18 expressly include lamps specially designed for diagnostic, surgical, or medical purposes, thereby confirming that medical and surgical lighting apparatus fall within the ambit of Heading 90.18. Simultaneously, the Explanatory Notes to Heading 94.05 explicitly exclude medical or surgical lamps from its scope by providing that lamps which are clearly identifiable as being for medical

or surgical use are classifiable under Heading 90.18, whereas only general-purpose lighting fittings fall under Heading 94.05.

22. The subject goods are specialized double dome operating theatre lights designed exclusively for surgical illumination in operation theatres. Their objective characteristics, configuration, and intended use clearly establish that they are identifiable as surgical lighting appliances and not general lighting fittings.

23. In view of the express inclusion of surgical lamps under Heading 90.18 and the corresponding exclusion of such apparatus from Heading 94.05, the classification of the subject goods is unambiguously determined under Heading 90.18. The residual Heading 94.05, by its own legal limitation of "not elsewhere specified or included," is inapplicable where a more specific heading exists.

24. Accordingly, applying GIR 1 read with the relevant Explanatory Notes to Headings 90.18 and 94.05, the imported goods are correctly classifiable under PCT Heading 9018.9090 as instruments and appliances used in surgical sciences.

25. 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 Directorate and shall be treated annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

26. This Public Notice is issued in terms of Chapter-II (para 2) of Customs General Order No. 12 of 2002 as amended by 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-

(AmmaraDurrani)

Additional Collector/

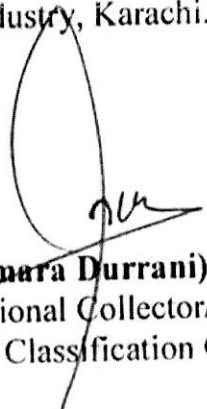
Secretary to the Classification Committee

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- ✓ 4. Member (FATE), Federal Board of Revenue, Islamabad.
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7. The Chief Collector of Customs (Enforcement) Islamabad.
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11. The Chief Collector of Customs (North), Custom House, Islamabad.
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14. The Director, Directorate of Customs (Valuation), Custom House, Karachi.
15. All Collectors / Directors of Customs.
16. The Collector, Collectorate of Customs Appraisalment (SAPT/PMBQ/West), Member Classification Committee, Custom House, Karachi.
17. Mr. Mairaj-Ul-Haque, B-384, Block 13, F-B-Area, Karachi.
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 to the Classification Committee