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

FBR
PAKISTAN

No. C-190/KAPE/DC-PCT/2022

Dated: 11 .04.2026

PUBLIC NOTICE NO.52/2026

Subject: CLASSIFICATION OF "MILLET SEEDS FOR SOWING PURPOSE"

01. The Chief Collector of Customs (Enforcement Centre), Custom House, Lahore, vide reference No. O-120-V/Cus/RS/T-10/Audit/2015/116/3244 dated 07.02.2022, forwarded a case for determination of the appropriate PCT classification of *"Millet Seeds for Sowing Purpose."* The Collectorate initially classified the subject goods under PCT Heading 1209.2900 – *"Seeds, fruit and spores, of a kind used for sowing – Other."* However, the Directorate General of Audit (Inland Revenue & Customs), Lahore, expressed the view that the goods are classifiable under PCT Heading 1008.2100 – "Buckwheat, millet and canary seeds; other cereals." The importer, in support of classification under PCT 1209.2900, approached the Appraisement Classification Committee and furnished documentary evidence, including:

- (i) Release Order issued by the Federal Seed Certification & Registration Department (FSC&RD);
- (ii) Certification/clearance from the Department of Plant Protection, working under the Ministry of National Food Security & Research (MNFSR);
- (iii) Letter issued by the Ministry of Commerce, clarifying that fodder seeds imported for sowing purposes are classifiable under PCT 1209 (appearing at Sr. No. 30 of Appendix-G "Other"), subject to compliance with conditions laid down at Sr. No. 4 of Appendix-B of the Import Policy Order, 2006;

Furthermore, at the time of import, each package of the subject goods prominently bore a declaration stating:

> ***"Poison treated seeds – not to be used for feed, food, or oil purposes under any circumstances."***

This clearly establishes that the goods were specifically treated and imported solely for sowing purposes, thereby supporting their classification under PCT Heading 1209 rather than as edible cereals under PCT Chapter 10.

FBR E-Dox No. 7064-R
Received in Member (TPS) Office on 01-07-26

1/7/26
Chief.

Muhammad Abu Bakar Siddique
Chief (TPS)
2/7/26
Secy (T.E.) / Webmaster.

02. The Classification Committee conducted hearings and duly considered the written submissions presented by the representatives of the Collectorate, the Directorate General of Audit (Inland Revenue & Customs), Lahore, as well as the importers.

03. The Committee examined Chapter Note 3 to Chapter 12, which is reproduced below for ready reference:

> *"3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Viciafaba) or of lupines are to be regarded as 'seeds of a kind used for sowing'.*
>
> ***Heading 12.09 does not, however, apply to the following even if for sowing:***
>
> *(a) Leguminous vegetables or sweet corn (Chapter 7);*
>
> *(b) Spices or other products of Chapter 9;*
>
> ***(c) Cereals (Chapter 10); or***
>
> *(d) Products of headings 12.01 to 12.07 or 12.11."*

Upon careful examination, the Committee observed that clause (c) of the above Note expressly excludes cereals of Chapter 10 from the scope of heading 12.09, even when such goods are intended for sowing purposes. Since millet is classifiable as a cereal under Chapter 10, it is explicitly excluded from classification under heading 12.09.

04. In light of the above legal framework, the Committee concludes that, by application of GRI 1 and 6, read with Chapter Note 3 to Chapter 12, millet even when imported for sowing purposes remains classifiable under PCT heading 1008.2100, which specifically covers millet seeds. *"The end-use of the goods (i.e., sowing) does not override the explicit statutory exclusion provided in Chapter Note 3, and classification must be governed by the legal text of the headings and relevant notes."*

05. This classification determination is specific to the product examined and is based on the information and documents provided. The ruling shall be liable to annulment if it is subsequently found that the same was obtained on the basis of incorrect, false, misleading, or incomplete information.

06. This Public Notice is issued in terms of Chapter-II (Classification) of CGO No. 12/2002 dated 15.06.2002. Any appeal against this determination shall lie before the Federal Board of Revenue under Rule 2 of the Pakistan Rules to the General Rules for Interpretation.

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

Copy for information to:

1. Member (Customs-Policy), FBR, Islamabad.
2. Member (Customs-Operations), FBR, Islamabad.
3. Member (Customs-Legal & Accounting), FBR, Islamabad.
4. Member (FATE), FBR, Islamabad.
5. The Chief (Tariff &Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisement) South, 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 (Appraisement) 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), FBR, Islamabad
14. All Collectors / Directors of Customs.
15. The Collector, Collectorate of Customs (Appraisement-East), Mughalpura, Lahore.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
18. The Karachi Customs Agents Association, Karachi.
19. Notice Board.

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