WB

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

C-34/KAPE/DC-PCT/2024 Dated.30.06. 2026

PUBLIC NOTICE NO. 55/2026

Subject: **CLASSIFICATION OF "SQUATTING PAN WITH CISTERN" AND "PEDESTAL PAN WITH CISTERN"**

Background of the case:

Briefly, the Collectorate of Customs (Appraisement-East), Mughalpura Dry Port, Lahore vide letter C.No.V-Cus/Misc./G-II/14/2023/1285 dated 12-12-2023 stated that the items (i) *Squatting pan with cistern in sets* is being mis-classified under PCT heading 6910.1080 (meant for ---water closet pans) whereas, as per scheme of Tariff, imported/declared 'sets' consists of two individual items (i) cistern and (ii) toilet seat/squatting pan presented separately in distinct packing having their own specific Headings 6910.1040 (--- Cistern Ceramic) and 6910.1060 (--- Toilet Ceramic) respectively. The Collectorate further stated that another item namely "pedestal pan with cistern" has also been mis-classified under PCT Heading 6910.1080 instead of Correct PCT Heading 6910.1060.The matter was referred to the classification committee to clarify the following:

a) Whether the imported Squatting Pan with Cistern consisting of two individual items **Cistern** and **Toilet seat/ Squatting Pan** presented separately in distinct packing ought to be classified under PCT Heading:

- 6910.1080 (Description: --Water Closet Pans) as a Set,

- 6910.1060 (Description: --Toilet Ceramic) as a Set,

- Or individually as Cistern under 6910.1040 (Description: --Cisterns Ceramic) and Squatting Pan under 6910.1060 (Description: --Toilet Ceramic).

b) Whether the imported Pedestal Pan with Cistern is correctly classifiable under PCT Heading 6910.1080 (Description: --Water Closet Pans) or 6910.1060 (Description: --Toilet Ceramic).

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6/7/26
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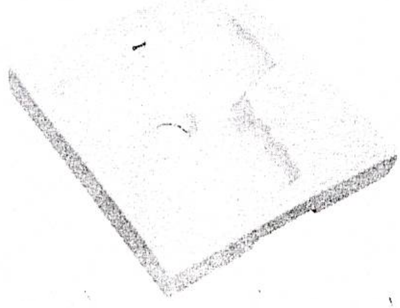
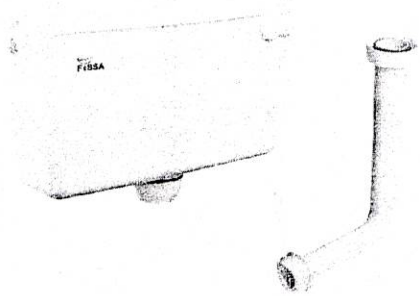
Description of the Goods:

As the Collectorate did not provide images or broacher of the goods, therefore, the online available information was relied upon to ascertain the description of goods.

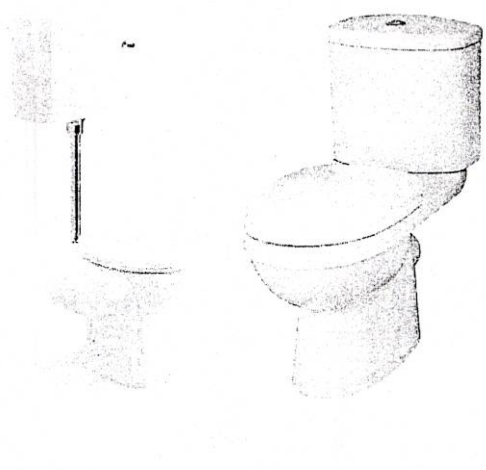
i. **Squatting Pan:** A squatting pan (or squat toilet) is a type of toilet fixture set at floor level.



ii. **Cistern:** A cistern, also called a tank or flush tank, is the upper part of a toilet that stores the water needed to flush waste from the bowl into the sewer system.



iii. **Pedestal Pan with Cistern:** A pedestal pan with a cistern is a classic floor-mounted toilet design where the toilet bowl (pan) sits on a pedestal, and the water tank (cistern) is often mounted on the wall behind it, providing water for flushing.



Tariff Structure:

69.10	**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**
	- Of porcelain or china:
6910.1010	- - - Wash basin
6910.1020	- - - Bath tubs ceramic
6910.1030	- - - Bidets ceramic
6910.1040	- - - Cisterns ceramic
6910.1050	- - - Sink ceramic
6910.1060	- - - Toilet ceramic
6910.1070	- - - Urinals ceramic
6910.1080	- - - Water closet pans
6910.1090	- - - Other
6910.9000	- Other

Committee Discussion:

a) **Squatting pan with Cistern:**

i. In respect of the item described as "Squatting Pan with Cistern," the Classification Committee carried out a detailed review of how the goods are presented, how they function, and how they are recognized under the tariff structure of Heading 69.10. The Committee observed that the consignment consists of two separate ceramic sanitary articles i.e. a squatting-type ceramic pan and a ceramic flushing cistern. Although these components are meant to be installed together as part of the same sanitary fitting, they are packed, transported, and presented as independent items, each of which can be handled, replaced, or installed on its own.

ii. It was further noted that both components are individually and expressly provided for under distinct PCT subheadings within the same tariff heading, which clearly reflects their separate functional and commercial identities. While examining the applicability of the General Rules for Interpretation (GRI), the Committee observed that the goods do not form a single composite article under GRI-3(a), nor do they qualify as a set under GRI-3(b), since neither item imparts a dominant or essential character to the other. Instead, their joint presentation is simply a matter of commercial convenience and does not change their independent legal status as separate sanitary fixtures.

iii. Accordingly, the Committee concluded that the correct method of classification is to assess the squatting pan and the cistern separately, strictly in accordance with their individual product identity, specific tariff description and specific national heading, rather than treating them as a single combined unit.

b) **<u>Pedestal pan with Cistern:</u>**

I. **<u>When the Pedestal Pan and Cistern Are Installed / replaced Separately:</u>**

In respect of the goods described as "Pedestal Pan with Cistern," the Committee reviewed how the articles are presented and how they are intended to be installed and used. It was observed that, in situations where the pedestal water-closet pan and the ceramic flushing cistern are supplied as separate sanitary fixtures, each of them can be installed and replaced independently without depending on the other as a single unit. The Committee further noted that both components are separately recognized in the tariff under distinct PCT subheadings within Heading 69.10, which clearly reflects their own technical function and commercial identity. In such circumstances, where the goods are presented and intended to be installed as separate fixtures, their classification must follow the principle of individual product identity. Accordingly, each component is to be classified under its respective PCT heading, the cistern under its relevant subheading, and the pedestal pan / water-closet pan under its appropriate subheading, in accordance with the provisions of GRI-1, GRI-3(b) and GRI-6.

II. **<u>When the Pedestal Pan and Cistern Are Permanently Inter-Connected as a Single Unit:</u>**

The Committee also examined situations where the pedestal pan and the cistern form a permanently interconnected or factory-integrated sanitary unit, such that they do not retain separate functional identity and cannot be installed or used independently. In such cases, the goods take on the character of a single, complete toilet unit, rather than two distinct sanitary articles assembled together. The Committee noted that, where the goods are designed, marketed, and installed as one inseparable unit, the classification must be determined on the basis of the essential character of the combined article, which corresponds to a complete toilet fixture. Accordingly, in these circumstances, the goods are to be classified as a toilet ceramic under the relevant PCT subheading, treating them as a single composite article, in line with the applicable provisions of the General Rules for Interpretation (GRI) and the corresponding tariff description.

Holding:

In light of the above discussion and based on the functional characteristics, mode of presentation, and tariff recognition of the subject goods under Heading 69.10, the Committee holds that the classification shall be determined according to the individual identity of the components, except in cases where they constitute a single inseparable unit. Accordingly, where the squatting/pedestal pan and the flushing cistern are supplied as separate sanitary fixtures capable of independent installation and use, each item shall be classified under its respective PCT subheading, i.e. the ceramic flushing cistern under PCT 6910.1040 and the pedestal pan / water-closet pan/ squatting pan under PCT 6910.1080 in terms of GRI-1, GRI-3(b) and GRI-6.

However, where the goods are permanently interconnected or manufactured as an integrated sanitary unit such that the components do not retain independent functional identity and constitute a single complete toilet fixture, the same shall be classified as a toilet ceramic under PCT 6910.1060, treating it as a single composite article in accordance with the relevant provisions of the GRI and the tariff description

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

Copy for information to:

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2. Member (Customs-Operations), Federal Board of Revenue, Islamabad.
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5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
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13. The Secretary (Tariff -I), Federal Board of Revenue, Islamabad
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 (Appraisement-East), Lahore.
20. Notice Board.

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