



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



C-212/KAPE/DC/PCT/2022

Dated: 09.03.2023

**PUBLIC NOTICE NO. 06/2023**

**SUBJECT: DETERMINATION OF CLASSIFICATION OF "ALL-IN-ONE COMPUTER SYSTEM, I-7 WITH 86 INCH LCD TOUCH SCREEN".**

The Collectorate of Customs, Islamabad forwarded a reference for the determination of classification of "All-in-One Interactive Computer System, Core i7 with 86 inch touch LCD". Brief facts of the case as reported by the referring Collectorate are that M/s Inovine, Plaza No.17, Iqbal Boulevard, Sector-A, DHA-II, Islamabad vide GD No.ICSI-HC-525-14-09-2022 filed through their Clearing Agent M/s Frisi Global Shipper, Customs Clearing Agent, Islamabad imported a consignment of "All-in-One Interactive Computer System, Core i7 with 86 inch touch LCD" from UAE and sought clearance thereof under PCT heading 8471.3020 (Personal Computer). However, during the assessment, the Collectorate classified the impugned goods under PCT heading 8528.4900 (Other monitor & projectors). The importer contested the classification determined by the Collectorate contending that the imported goods were classifiable under PCT heading 8471.3020, submitting many Goods Declarations in support of his contention and also presenting European Commission reference for classifying computer and software under heading 8471. However, the referring Collectorate was of the opinion that the subject item contains panel/screen, HDMI ports, alongwith remote control and was correctly classifiable under PCT heading 8528.4900, asserting further that same item was cleared from Karachi vide GD No.KAPW-HC-27395-28-08-2022 under PCT heading 8528.4900.

Hearings in the case were fixed for 03.12.2022, 16.12.2022 and 23.12.2022 which were attended on various dates by representatives of the importer, departmental representative from the Collectorate of Customs, Islamabad and the members of the Classification Committee. The departmental representative reiterated the stance of the Collectorate contending as under:

*"As per dictionary meaning, a personal computer is a general purpose, cost-effective computer that is designed to be used a single end-user. Every personal computer is dependent on micro-processor technology, which allows PC maker to set the entire central processing unit (CPU) on as single chip. A personal computer can be a microcomputer, desktop computer, a large computer, a tablet computer or a handheld PC.*

*The features of the imported goods place these out of the definition of a personal computer. The characteristics and feature of imported goods fitted with panel screen, HDMI ports alongwith remote control are appropriately classified under HS code 8528.4900 (--other) monitors and projectors, not incorporating television reception*

*Please write to all field Sumams to write M(PR) instead of M(PKTE)*

*24/3*

*45385-2*

*Received in M (PR) Office on 24/3/23*

*C(PR)*

*As directed by Member IS 24/3*

*Ms. Zeb Gul Shabbir Chief (Public Relations)*

*Webmaster*

*secy*

*24/3*

*[Signature]*



*apparatus, reception apparatus for television, whether or not incorporating radio-broadcast receiver or sound or video recording or reproducing apparatus. Hence, the goods were classified under HS code 8528.4900. It is worth mentioning that similar goods have already been cleared from Karachi against GD No.KAPW-HC-27395-28-08-2022 under HS Code 8528.4900.*

*Apropos to above, DRAA has already issued audit observation to the effect that the same goods are correctly classable under HS Code 8528.7215."*

3. During the hearing, the importer contested the classification determined by the Collectorate, submitting a catalog of the goods and contending as under:

*'The imported goods are Clevertouch Interactive Flat Panel Touch Screen LCD (All-in-One Interactive Computer System, Core i7 with 86-inch touch LCD, Ram 6-GB/250-GB, Hard Disk including keyboard, mouse and standard accessories) with built in Android Operating System Software, compatible with Windows, Linus, MAC and Chrome OS. By virtue of their function and specifications, the impugned goods include a CPU, and input device and output device, as such the imported goods falls in the definition of computer and appropriately classified under heading 8471.3020.'*

4. The Classification Committee considered the arguments and stance of both sides and examined the documents put forth and perused the relevant provisions of law dealing with the HS classification. Classification of any imported goods under Pakistan Customs Tariff is determined under the General Rules for the Interpretation (GIR) of First Schedule to the Customs Act, 1969. The Committee considered the PCT headings relied upon by the importer and the referring Collectorate and other relevant Pakistan Customs Tariff Codes as detailed hereunder:

**84.71** *Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.*

- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:

8471.3010 - - - Laptop computers, notebooks whether or not incorporating multi-media kit

8471.3020 - - - Personal computers

8471.3090 - - - Other

- Other automatic data processing machines:

- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:

8471.4110 - - - Micro computer

8471.4120 - - - Large or Main frame

8471.4190 - - - Other

8471.4900 - - Other, presented in the form of systems

8471.5000 - Processing units other than those of sub-heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units

**85.28** *Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording*

*or reproducing apparatus.*

- Cathode-ray tube monitors :

- 8528.4200 - - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71
- 8528.4900 - - Other

5. The Classification Committee considered Para 6(A) of the Chapter Notes to HS Code 84 which is as under:-

*6.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of: (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program; (ii) Being freely programmed in accordance with the requirements of the user; (iii) Performing arithmetical computations specified by the user; and (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.*

6. The Classification Committee also considered the relevant Explanatory Notes to Chapter 84.71 which describe the data processing machine as under:-

*Automatic data processing machines may comprise in the same housing, the central processing unit, and input unit (e.g. a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. In the later case, the units form a "system" when it comprises at least the central processing unit, an input unit and an output unit. The interconnections may be made by wired or wireless means.*

*A complete automatic data processing system must comprise, at least :*

*1) A central processing unit which generally incorporate the main storage, the arithmetical and logical elements and the control elements; in some cases, however, these elements may be in the form of separate units.*

*(2) An input unit which receives input data and converts them into signals which can be processed by the machine.*

*(3) An output unit which converts the signals provided by the machine into an intelligible form (print, text, graphs, display etc.) or into coded data for further use (processing, controls etc.).*

*However, the monitors classified under heading 8528.4900 are other than those capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. These monitors are capable of receiving signals when connected to the video camera or recorder by means of composite video, s-video or co-axial cable so that all the radio frequency circuits are eliminated.*

7. The Classification Committee observed that the goods in question is a composite unit, having weight more than 10 kg, has a complete in-built features of automatic data processing system, consisted of a flat panel LCD touch screen which performs as an input and output unit, equipped with a central processing unit core i7, 6GB RAM and 250GB hard drive. The Classification Committee also perused CROSS Customs Ruling NY N280009 dated Oct 31, 2016 whereby similar Clevertouch Screen imported from China was classified as an ADP machine as *'The applicable subheading for the*



*CleverTouch flat panel display will be 8471.41.0150, HTSUS, which provides for "Automatic data processing machines and units thereof; ...: Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined: Other."*

8. The classification committee is of the considered view that in the light of GIR Rule 1 and 6, "*Clevertouch Interactive Flat Panel Touch screen LCD (All-in-One Interactive Computer System, Core i7 with 86-inch touch LCD, Ram 6-GB/250-GB Hard Disk*" having weight more than 10kgs is appropriately classified under PCT Heading 8471.4190.

9. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents, catalogue 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.

10. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002.

**(Mushtaq Ali Shahani)**

Additional Collector of Customs/  
Chairman Classification Committee

**Copy for information to:**

1. The Member Customs (Policy / Operations), Federal Board of Revenue, Islamabad.
2. The Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
3. The Member (FATE), Federal Board of Revenue, Islamabad with the request to publish this ruling on FBR website. ?
4. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
5. The Chief Collector of Customs (Enforcement) South, Custom House, Karachi.
6. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
7. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
8. The Chief Collector of Customs (North), Custom House, Islamabad.
9. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
10. The Collectorate of Customs, Appraisalment (East/West/PMBQ), Karachi.
11. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBoC.
12. The Project Director, WeBoCGlo, Custom House, Karachi for necessary action.
13. The Collectorate of Customs, Islamabad.
14. M/s Inovine, Plaza No.17, Iqbal Boulevard, Sector-A, DHA-II, Islamabad.
15. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
16. The Karachi Chamber of Commerce & Industry, Karachi.
17. The Karachi Customs Agents Association, Karachi.
18. Notice Board.

**(Mushtaq Ali Shahani)**

Additional Collector of Customs/  
Chairman Classification Committee