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

C-48/KAPE/DC-PCT/2026

Dated 16-10-2026

PUBLIC NOTICE NO. 67 /2026

Subject: **CLASSIFICATION OF "SCREW STEEL HOOKS (THREADED)" AND HOOKS MADE OF STEEL.**

The Classification Committee examined a reference from the Collectorate of Customs Appraisement, Peshawar, concerning the classification of two types of steel hooks cleared through Dry Port, Peshawar. The reference arose from Audit objections to their assessment under PCT heading 8308.1010. The record comprises the referring Collectorate's letter C. No. Cus/DP/Classification Committee/01/2025/3126 dated 18.06.2026, Audit observations relating to GD No. 3492 dated 31.12.2021 and GD No. 6866 dated 07.06.2022, the examination reports, photographs, and the relevant tariff provisions and Harmonized System Explanatory Notes. The referring Collectorate classified both items under PCT heading 8308.1010, whereas Audit proposed PCT heading 7326.9090. As the two articles differ in construction and use, the Committee examined their classification separately.

Goods under consideration

Item	Description as per Examination Report	Collectorate's classification	Audit observation
I	Steel hooks GD No. 3492 dated 31.12.2021	8308.1010	7326.9090
II	Hooks made of steel GD No. 6866 dated 07.06.2022	8308.1010	7326.9090

Item I: Screw hooks:

2. The examination report for GD No. 3492 dated 31.12.2021 describes the goods as **"Steel Hooks, Un Branded"**. Audit proposed classification under PCT heading 7326.9090 on the ground that stainless steel hooks could not be treated as articles of base metal under heading 83.08. The photograph on record shows a screw hook. One end is threaded so that it can be screwed into a supporting material, while the other end is curved to suspend or hold an object.

Sup (T-E) / Web master

Chief (CTPD)

122787-R
29/X/26

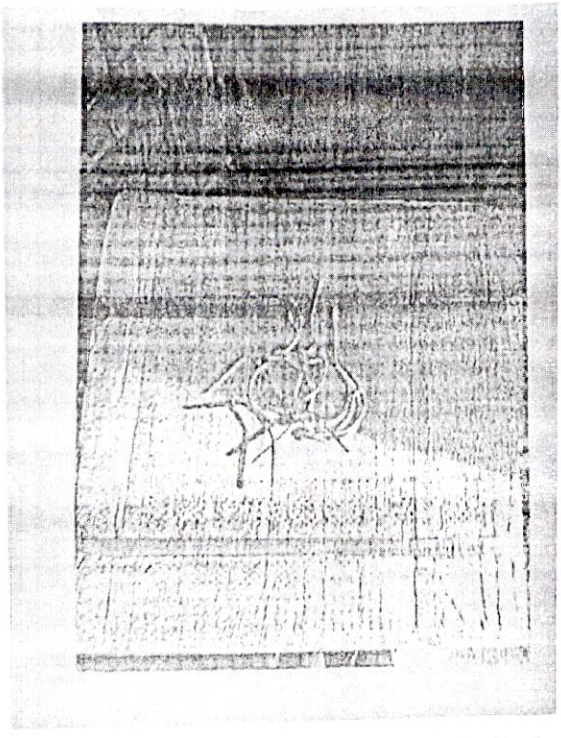


Figure 1: Screw hook shown in the examination report Audit observation

Heading 73.18 covers "Screws, bolts, nuts, coach screws, **screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.**" PCT heading 7318.1300 specifically covers "**Screw hooks and screw rings**". The subject article is therefore expressly described by the terms of heading 73.18 and its corresponding subheading. The Explanatory Notes to heading 73.18 explain that screw hooks and screw rings are used to suspend or fix other objects and differ from hook-nails of the preceding heading only in that they are threaded. The Notes also identify subheading 7318.1300 as the applicable subheading for these articles.

3. On the other hand, heading 83.08 covers specified base-metal fittings, including hooks, eyes and eyelets, of a kind used for clothing, clothing accessories, footwear, jewelry, wrist-watches, books, awnings, leather goods, travel goods, saddlery or other made-up articles. Hooks eyes and eyelets of 83.08 are thus meant for clothing, footwear, awnings, tents or sails, which is neither the case nor the matter under consideration. Moreover, Audit's contention that stainless steel is not a base metal is inconsistent with Note 3 to Section XV, which includes iron and steel within the definition of "**base metals**". Stainless steel is a form of steel and is not excluded from that definition merely because it is described as stainless steel. However, the fact that an article is made of base metal does not automatically place it under heading 83.08. In this case, heading 73.18 expressly covers screw hooks and Heading 73.26 is a residual heading for other articles of

iron or steel. In view of above, by application of GRI 1 and GRI 6, the subject screw hooks are expressly covered under PCT heading 7318.1300.

Item II: Robe hooks:

4. The examination report for GD No. 6866 dated 07.06.2022 describes the goods as **"Hooks made of Steel, Un Branded"**. The accompanying photograph shows a robe hook with a mounting plate and fixing apertures, intended for hanging household articles.



Figure II: Wall hook shown in the examination report Audit observation

Heading 73.23 covers "Table, kitchen or other household articles **and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel".** Within heading 73.23, PCT heading 7323.9300 covers articles of stainless steel, while PCT heading 7323.9900 provides for other articles under the relevant "Other" category. The examination report describes Item II as made of steel, without identifying it as stainless steel. The Explanatory Notes to heading 73.23 cover a range of iron or steel articles used for household purposes, provided they are not more specifically covered by another heading. The articles may be manufactured by casting, forging, rolling, stamping, drawing, pressing or other processes, while retaining their character as articles of iron or steel. The subject robe hook is a finished article for household use. Its shape, mounting plate and fixing apertures distinguish it from the fastening and accessory hooks contemplated by heading 83.08.

5. Heading 83.08 is limited by the words ***"of a kind used for"*** the articles specified in that heading. Classification cannot therefore be based solely on the description "hook". The

examination report and photograph identify Item II as a robe hook / household hook. The record does not show it to be a fastening or accessory for any of the articles specified in heading 83.08. Heading 73.26 applies to articles of iron or steel not covered by a preceding heading of Chapter 73 or elsewhere in the Nomenclature.

6. By application of GRI 1 and GRI 6, the Committee find that the robe hook is a household article of steel under heading 73.23, PCT heading 7323.9900 is the appropriate classification of a hooks made of steel.

7. **Findings of the Classification Committee:**

i. Item I described as *"screw hooks of iron or steel"* is specifically covered under PCT heading 7318.1300.

ii. Item II described as hooks made of steel (Door or wardrobe mounted household) are appropriately covered under PCT heading 7323.9900.

8. The classification determination is specific to the product whose details/specifications have been provided above. The ruling is based on documents and information submitted by the referring Department and shall stand cancelled if it is subsequently found that the same was obtained by providing incorrect, false, misleading, or incomplete information.

9. 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/-
(Muhammad Nauman Tashfeen)
Additional Collector/
Secretary to the Classification Committee

Copy for information to:

1. The Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. The Member (Customs-Operations), Federal Board of Revenue, Islamabad.
3. The Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
4. The ~~Member~~ DG, TPS (~~FATE~~), Federal Board of Revenue, Islamabad with request to publish this ruling on FBR Website.
5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisement) South, Custom House, 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 (Enforcement) Central, Custom House, Lahore.

11. The Chief Collector of Customs (North), Islamabad.
12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
14. The Director, Directorate of Customs (Valuation), 7th Floor Custom House, Karachi.
15. The Collector, Collectorate of Customs Appraisement, Pehshawar.
16. The Collector, Collectorate of Customs Appraisement (West/PMBQ/East/SAPT), Members Classification Committee Custom House, Karachi.
17. All Collectors / Directors of Customs.
18. The Registrar-II, Customs Appellate Tribunal, Bench-II, 5th Floor, Jamil Chamber Saddar, Karachi.
19. The Karachi Chamber of Commerce & Industry, Karachi.
20. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
21. The Karachi Customs Agents Association, Karachi.
22. Notice Board.

(Muhammad Nauman Tashfeen)
Additional Collector/
Secretary to the Classification Committee