



GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS APPRAISEMENT-EAST
CUSTOMS HOUSE, KARACHI

FBR
FEDERAL BOARD OF REVENUE

No. C-95/KAPE/PCT/DC/2018

Dated:07-05-2026

PUBLIC NOTICE No. 42 / 2026

Subject: **DETERMINATION OF PCT CLASSIFICATION IN RESPECT OF IMPORT OF "BABY TRIKE PARTS (FRAME)"**

1. The Collectorate of Customs (Appraisalment-West), Karachi forwarded a reference to the Classification Committee for determination of the correct classification of the imported goods described as "**Baby Trike Parts (Frame)**". The Collectorate was of the view that the subject goods are classifiable under PCT heading 9503.0010 in terms of Rule 2(a) of the General Rules for Interpretation (GRI), whereas the importers claimed classification under PCT heading 9503.0040.

2. The representatives of both the Collectorate of Customs (Appraisalment-West) and the importers appeared before the Classification Committee and presented their respective arguments. The importers contended that the goods are not imported in Completely Built Unit (CBU) condition and, therefore, merit classification under PCT heading 9503.0040. Conversely, the Collectorate argued that the imported goods essentially constitute a "**Ride-on Baby Trike**", wherein only minor components such as battery and tyres have been deliberately excluded to avail a more favourable classification. The Collectorate further substantiated its stance by producing images of the imported goods, demonstrating that the items possess the essential character of a complete tricycle.

3. After detailed deliberation and examination of the available record, including the relevant PCT headings, Explanatory Notes, and the General Rules for Interpretation, the Classification Committee holds by application of GRI 2(a), that the imported goods, namely "**Baby Trike Parts (Frame)**", are appropriately classifiable under PCT heading 9503.0010, as the goods, though incomplete, possess the essential character of the complete article, i.e., a tricycle.

4. This determination is based on the facts, documents, and information provided at the time of consideration. The decision shall be deemed annulled if, at any stage, it is found that the same has been obtained on the basis of incorrect, false, misleading, or incomplete information.

5. 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 3 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

Chief (TPS)
Muhammad Abu Bakar Siddiqui
Chief (TPS)

18/5/2026
Secretary

-Sd-

(Ammara Durrani)
Additional Collector/

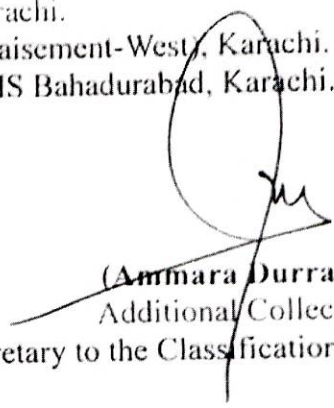
Secretary to the Classification Committee

Copy for information to:

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operations), Federal Board of Revenue, Islamabad.
3. Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
- ✓ 4. Member (FATE), Federal Board of Revenue, Islamabad.

18-5-26
Received in Member (TPS) Office

5. The Chief (Tariff & Trade), Federal Board of Revenue, Islamabad.
6. The Chief Collector of Customs (Appraisalment) South, Custom House, Karachi.
7. The Chief Collector of Customs (Enforcement) Central, Custom House, Lahore.
8. The Chief Collector of Customs (Enforcement) Islamabad.
9. The Chief Collector of Customs (Exports), Custom House, Karachi.
10. The Chief Collector of Customs (Appraisalment) Central, Custom House, Lahore.
11. The Chief Collector of Customs (North), Custom House, Islamabad.
12. The Chief Collector of Customs (Khyber Pakhtunkhwa), Custom House, Peshawar.
13. The Chief Collector of Customs (Baluchistan), Custom House, Quetta.
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 (Appraisalment-West), Karachi.
19. M/s. Royal Traders, C-51 Amber Villa KMCHS Bahadurabad, Karachi.
20. Notice Board.


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