



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



No. C-182/KAPE/PMDU/PCT/2021

Dated: 23.04.2026

PUBLIC NOTICE NO. 34/2026

Subject: CLASSIFICATION OF "BRAKE LINING FRICTION MATERIAL IN ROLL"

01. The Collectorate of Customs (Appraisalment-East), Mughalpura Dry Port, Lahore, vide its letter No. V-Cus/Misc/G-II/08/2021/139 dated 31.07.2021, forwarded a reference to the Classification Committee for determination of the appropriate classification of goods described as "Brake Lining Friction Material in Rolls", imported by M/s. Maqsood Autos vide GD No. LAPR-HC-19941 dated 28.06.2021. The importer claimed classification under PCT heading 6813.2090, whereas the Collectorate assessed the goods under PCT heading 6813.2020.

02. Hearings in the matter were convened on 13.01.2022, 12.11.2022, 09.06.2023, and 11.02.2026. The proceedings were attended by representatives of the importer, departmental officers from the referring Collectorate, and Members of the Classification Committee.

03. The representative of the importer submitted the following arguments in support of classification under PCT heading 6813.2090:

- (i). That the imported goods are in roll form and not cut to size or presented in standard packing;
- (ii). That the goods are correctly classifiable under the claimed PCT in light of past clearance practice; and
- (iii). That in an identical case, the Collectorate of Customs Appraisalment-East, Karachi, had classified similar goods under PCT heading 6813.2090.

04. The Collectorate of Customs (Appraisalment-East), Mughalpura Dry Port, Lahore, presented its stance as under:

Chief (TPS)
Muhammad Abu Bakar Siddique
Chief (TPS)
07/05/2026
Secy (Education) / Webmaster

File No. 50616-R
Received in Member (TPS) Office 7-5-26

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- (8)
- (i). That Heading 68.13 covers friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), whether or not mounted, used for brakes or similar applications;
 - (ii). That brake lining material, even when not mounted, specifically designed for vehicles of Chapter 87, falls under the relevant tariff lines of Heading 68.13;
 - (iii). That PCT heading 6813.2090 pertains to friction materials other than those for vehicles of Chapter 87; and
 - (iv). That, by nature and intended use, the subject goods are identifiable as brake lining material for vehicles, thereby excluding classification under the residual subheading claimed by the importer.

05. The Classification Committee examined the case in detail. It is observed that the importer's primary contention rests on the form of importation, i.e., rolls rather than cut-to-size pieces. However, Heading 68.13 expressly includes friction material "*whether or not in the form of sheets, rolls, strips, segments, discs, washers or pads, not mounted.*" Therefore, the form of presentation (rolls) does not alter the classification within the scope of the heading.

06. The Committee further observed that Pakistan adopted the Tariff-Based System (TBS) in Financial Year 2006 following the phase-out of the deletion programme under WTO commitments, introducing specific national tariff lines to meet domestic requirements. These tariff lines are not merely administrative descriptions but constitute duly legislated provisions forming part of the Pakistan Customs Tariff (First Schedule to the Customs Act, 1969, as amended). Accordingly, such tariff distinctions carry full statutory force and must be applied in determining classification.

07. In view of the above, and by application of General Rules for Interpretation (GRIs) 1 and 6, read with the relevant Explanatory Notes to Heading 68.13 and Pakistan Rules 1, the Classification Committee holds that the imported goods are correctly classifiable under PCT heading 6813.2020.

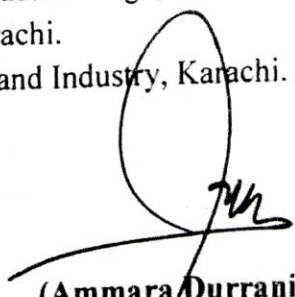
08. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Collectorate and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

09. 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/-
(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.
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) Islamabad.
8. The Chief Collector of Customs (Exports / IOCO), Custom House, Karachi.
9. The Chief Collector of Customs (Appraisalment) 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), Federal Board of Revenue, Islamabad
14. The Collector, Collectorate of Customs, Mughalpora Dry Port, Lahore.
15. All Collectors / Directors of Customs.
16. M/s. Maqsood Auto, 10-2 Al-Shams Auto Market, Badami Bagh, Lahore.
17. The Karachi Chamber of Commerce & Industry, Karachi.
18. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
19. The Karachi Customs Agents Association, Karachi.
20. Notice Board.


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