



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



C-97/KAPE/DC-PCT/2018

Dated. 04.04.2026

PUBLIC NOTICE NO. 31/2026

Subject: **CLASSIFICATION OF "HUB BEARING ASSEMBLY / HUB UNIT BEARING"**

01. The Collectorate of Customs Appraisalment-West, Karachi, vide letter No.SI/MISC/219/2018-VI dated 18.08.2018, referred a classification dispute regarding goods described as "Hub Bearing Assembly" imported by M/s Sonex Corporation, Karachi.

02. The importer declared the goods under PCT Heading 8482.1000 (Ball Bearings). However, upon physical examination and scrutiny of import documents, scanned catalogues and trade samples, the Collectorate observed that the goods were not merely ball bearings but complete Hub Assembly Units incorporating ball bearings, specifically designed for use in Suzuki motor vehicles. Accordingly, the Collectorate proposed/applied classification under PCT Heading 8708.9990 (Parts and accessories of motor vehicles).

In view of the disagreement between the Collectorate and importer, the matter was referred to the Classification Committee for determination of the correct classification.

03. Whether the goods described as "Hub Bearing Assembly" are classifiable:

- Under PCT Heading 8482.1000 (Ball bearings);
- or
- Under PCT Heading 8708.9990 (Parts and accessories of motor vehicles).
- or any other relevant heading

04. Examination of provided catalogue reveals that the subject goods are Hub Bearing Assemblies (Hub Unit Bearings) consisting essentially of:

- Integrated inner and outer rings
- Steel balls
- Cages
- Rubber seals
- An outer flange with mounting holes for bolting the wheel

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Received in Member (TPS) on 20/04/26

The outer ring is integrally formed with a flange designed to mount the wheel of a motor vehicle. The assembly supports the weight of the vehicle and enables smooth rotation of the wheel. The goods are presented as complete units ready for installation in motor vehicles.

Heading 84.82 Ball or roller bearings.

Heading 87.08 Parts and accessories of the motor vehicles of headings 87.01 to 87.05.

05. The Committee examined the matter in light of the General Rules for Interpretation (GRI), relevant Section Notes, Chapter Notes, Explanatory Notes and the WCO Classification Opinion (2019) Page XVII/25 of volume 2 (Section XVI-XXI) of Compendium of Classification Opinions.

06. The Heading 84.82 covers ball, roller or needle roller bearings presented as such. However, the exclusion note at page XVI-8482-2 of Volume 4 of Explanatory Notes clearly state:

“The heading does not cover machinery parts incorporating ball, roller or needle roller bearings; these are classified in their own appropriate headings.”

07. The subject goods are not presented as independent ball bearings. They are complete hub assemblies incorporating bearings, engineered for specific vehicle application. Thus, by virtue of the explicit exclusion in the Explanatory Notes, goods incorporating bearings and constituting identifiable machinery/vehicle parts are not classifiable under 84.82.

08. The Heading 87.08 covers parts and accessories of motor vehicles of headings 87.01 to 87.05, provided:

1. They are identifiable as suitable for use solely or principally with such vehicles; and
2. They are not excluded by Section XVII Notes.

The examined goods:

- Are specifically designed for motor vehicles;
- Incorporate wheel-mounting flange with bolt holes;
- Perform the function of supporting vehicle load and enabling wheel rotation;
- Are not general-purpose bearings.

They are identifiable as wheel hub assemblies suitable solely or principally for motor vehicles.

09. The Committee further noted that the WCO Classification Opinion relating to:
“Bearing hub unit for outer ring rotating type also called (2nd Generation Hub Unit Bearings)”

The WCO classified such goods under Heading 8708.50 by applying GIR 1 (Note 3 to Section XVII) and 6.

The technical characteristics of the present goods correspond to the WCO-described product, namely:

- Integrated hub unit
- Flanged outer ring
- Motor vehicle application
- Complete assembly ready for installation

The WCO decision supports classification under Heading 87.08.

10. Under GRI 1, classification is determined according to the terms of the headings and relevant Section or Chapter Notes. The goods are not merely bearings of Heading 84.82 but constitute identifiable motor vehicle parts incorporating bearings. In terms of the Explanatory Notes to Heading 84.82 and Note 3 to Section XVII, such composite hub units are classifiable according to their principal function and identity as motor vehicle parts. Accordingly, by application of GRI 1 (Note 3 to Section XVII) and GRI 6, the goods fall under Heading 87.08 and more specifically under subheading 8708.5090.

11. In light of the foregoing discussion, and having regarded to:

- The functional characteristics of the goods;
- Their mode of presentation as complete hub assemblies for drive axels;
- The exclusion clause of the Explanatory Notes to Heading 84.82;
- The specific used as parts of vehicle under heading 87.08; and
- The WCO Classification Opinion at Page XVII/25 of volume 2 (Section XVI-XXI) of Compendium of Classification Opinions (2019);

12. The Classification Committee holds that the goods described as “Hub Bearing Assembly / Hub Unit Bearing” are correctly classifiable under PCT Heading 8708.5090 (--- other)

i.e. national heading created under single dash heading of 8708.50 (- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof). The declared PCT 8482.1000 (Ball Bearings) is not applicable. This classification is determined in terms of GRI 1 (Note 3 to Section XVII) and GRI 6 read with relevant Section Notes to Section XVII.

13. 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.

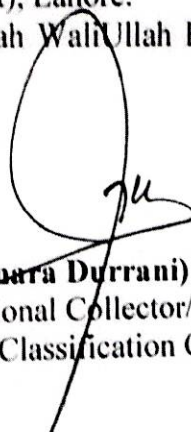
14. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and any appeal against this ruling shall only lie with the Federal Board of Revenue under Rule 2 of Pakistan Rules to the General Rules of Interpretation.

-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. 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 (Appraisalment-East), Lahore.
20. M/s Sonex Corporation, Plot No. 17, Shop No. 04/B, Shah WaliUllah Road, Nayabad, Karachi West, baldia Town.
21. Notice Board.


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