



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



Dated: 04-06-2026

C-172/KAPE/DC/PCT/2021

PUBLIC NOTICE NO. **51** /2026

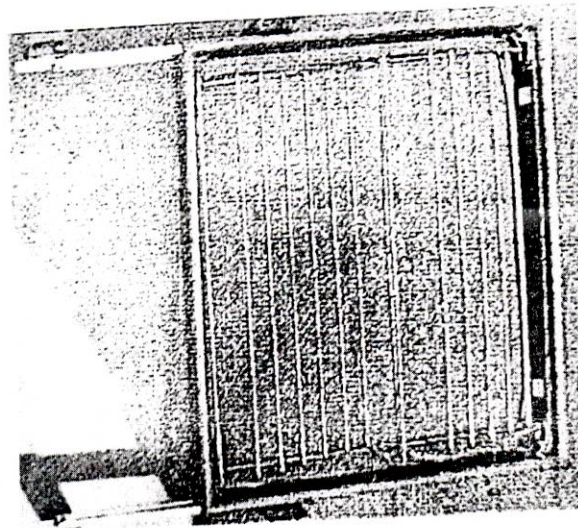
Subject: **DETERMINATION OF CUSTOMS CLASSIFICATION OF "DRAWER SLIDER RAIL WITH FITTINGS"**.

01. **Brief Facts:**

Briefly, M/s MRC Enterprises, Lahore filed Goods Declaration No. KAPW-HC-68322-16-11-2020 for clearance of consignment declared to contain, "drawer slider rail with metal frame & fittings" under PCT Heading 8302.4200. Declared description was confirmed during physical examination. On the basis of examination report and images, the assessment Group ascertained the PCT Heading 9403.2000. The Collectorate of Customs, Appraisement (West), Custom House, Karachi vide letter No. SI/MS/147/2020-V dated 16-01-2021 forwarded the matter the classification committee for determination of correct customs classification of subject goods.

02. **Description & Images of the Goods:**

Examination staff reported the goods as "drawer slider rail with metal frame & fittings". The goods comprised a sliding rail assembly fitted with a rectangular metal frame, while the inner portion is covered with wire mesh/wires intended for holding or supporting goods placed thereon. Following image of the item was uploaded in the GD:



03. **Referring Collectorate's Point of View:**

The Collectorate of Customs, Appraisement (West), Custom House, Karachi vide letter No. SI/MS/147/2020-V dated 16-01-2021 forwarded the matter the classification committee for

FBR E-Box No. 66331-R  
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04/6/26  
Muhammad Abu Bakar Siddique  
Chief (IT)  
Secy (T.E) / Webmaster

17/6/26  
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The imported goods consist of a sliding rail assembly integrated with a rectangular metal frame, within which a wire structure is fitted to hold and support kitchen items such as crockery and utensils. The product is designed for installation inside kitchen cabinets and functions as a pull-out storage accessory incorporating drawer runners. The core issue for classification is whether the goods should be treated as "base metal mountings, fittings and similar articles" under Heading 83.02, or whether their composite construction, comprising a functional wire basket integrated with a frame intended for organized storage, gives them the essential character of furniture or parts of furniture, thereby falling under Heading 94.03.

a) **PCT Heading 83.02**

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- i. In terms of GIR 1, classification is to be determined according to the terms of the headings and any relevant Section or Chapter Notes. The first issue, therefore, is whether the subject goods fall within Heading 83.02, which covers "*Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like*"; The Explanatory Notes to Heading 83.02 clarify that the heading includes various hardware fittings such as drawer runners, drawer slides, hinges, handles, brackets, and similar components used in furniture and related structures. The common feature of such articles is that they perform a mechanical or supportive function, i.e., they are intended to mount, guide, support, or facilitate the movement of another article rather than constitute a complete storage or furniture unit themselves. Accordingly, drawer slider rails imported separately as hardware items clearly fall within the scope of Heading 83.02 as base metal fittings for furniture.
  - ii. However, Heading 83.02 is limited to fittings and mountings only and does not extend to complete articles or assemblies having an independent functional identity beyond mere mounting or sliding functions. In the present case, the imported goods are not merely telescopic rails or drawer runners presented separately. Rather, they comprise a substantial wire basket/frame specifically designed to store and organize kitchen items, while the rail mechanism only facilitates the extension and movement of the basket assembly. Thus, the principal function of the imported goods appears to be storage and organization, whereas the sliding mechanism performs only an ancillary or facilitating role.
  - iii. The importer has relied upon Section XV Note 2(c), arguing that since the goods are intended for use in kitchen cabinets, they remain "parts of general use" classifiable under Heading 83.02. This argument would carry weight if the imported goods essentially consisted of rail mechanisms or hardware fittings alone. However, the inclusion of the integrated wire basket and supporting frame substantially alters the

character and identity of the goods. Commercially and functionally, the products are recognized and marketed not merely as rails, but as pull-out kitchen organizers or kitchen cabinet basket systems fitted with rails. Consequently, the goods arguably lose the essential character of simple fittings or mountings of general use covered under Heading 83.02.

**b) PCT Heading 9403.2000:**

- i. Heading 94.03 covers "other furniture and parts thereof," including metal furniture classifiable under subheading 9403.2000. The Explanatory Notes to Chapter 94 define furniture as movable articles designed for placing on the floor or ground and used mainly for equipping private dwellings, kitchens, offices, shops, and similar establishments for a utilitarian purpose. The Explanatory Notes to heading 94.03 further include cupboards, drawer units, shelving systems, compartment units, and other storage-type furniture within its scope. In the instant case, although the imported goods are not complete kitchen cabinets in themselves, they comprise a pull-out storage assembly specifically intended for placing crockery and other kitchen items. The primary and dominant function of the goods is storage and organization, whereas the rail mechanism merely facilitates movement and access. On this basis, the goods may arguably fall within the broader scope of furniture or furniture-related articles of heading 94.03.
- ii. The referring Collectorate have relied upon GIR 2(a), which provides that incomplete or unfinished articles having the essential character of the complete article shall be classified as the complete article itself. According to the Collectorate, the imported goods possess the essential character of a kitchen cabinet storage unit because, once installed, they function as pull-out organizers within kitchen cabinet, notwithstanding the absence of the external cabinet structure or doors. Reliance has also been placed upon the supplier's catalogue, wherein the goods are described as "Drawer with Full Extension Undermount Rail Mounted to Lid," suggesting that the products are commercially marketed as kitchen drawer systems rather than merely as rails or hardware components. From this perspective, the goods may be viewed as incomplete furniture articles classifiable under PCT 9403.2000.
- iii. However, certain limitations exist regarding classification under PCT 9403.2000. Heading 94.03 generally covers complete furniture articles or articles having a sufficiently developed furniture character. The imported goods are neither free-standing furniture nor capable of independent use without installation into a cabinet or existing kitchen structure. By themselves, they do not constitute complete cupboards, cabinets, or drawer units. Rather, they appear to function as specially designed inserts or internal



accessories intended to be fitted into pre-existing furniture. Therefore, although the goods exhibit certain storage and organizational features commonly associated with furniture, it cannot be regarded as complete furniture articles classifiable under heading 94.03.

**e) PCT Heading 9403.2000:**

- i. This leads to consideration of PCT 9403.9900 relating to "parts" of furniture. The General Explanatory Notes of chapter 94 provide that separately presented articles, identifiable as parts of furniture, are classifiable under the corresponding parts heading when they are designed solely or principally for use with furniture. In the present case, the imported goods are specifically designed for installation inside kitchen cabinets and do not appear to have any substantial independent use outside furniture systems. Their dimensions, construction, and integrated sliding rail mechanism clearly indicate that they are intended solely or principally for incorporation into kitchen furniture. Therefore, if the goods are considered insufficiently complete to qualify as furniture themselves under PCT 9403.2000, they appropriately fall under PCT 9403.9900 as parts of furniture.

**06. Conclusion/Holding:**

By application of GRI 1 "*classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes*", it is concluded that the "drawer slider rail with metal frame & fittings" is rightly classifiable under 9403.9900 of the Pakistan Customs Tariff.

**07. Applicability:**

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. 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.

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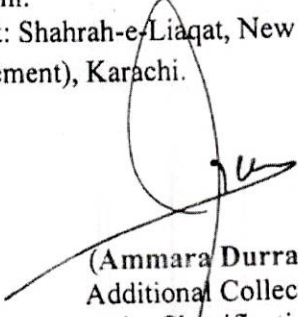
(Ammara Durrani)

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.
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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. M/s NMJ International, 5/33B Arkay Square Ext: Shahrah-e-Liaqat, New Challi, Karachi.
19. The Collector, Collectorate of Customs (Enforcement), Karachi.
20. Notice Board.

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