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

C-23/KAPE/DC/PCT/2025 Dated 31-07-2026

PUBLIC NOTICE NO.56/2026

SUBJECT: DETERMINATION OF CLASSIFICATION OF TROLLEY WHEEL / TROLLEY BAG BASE CONSISTING OF WHEELS WITH METAL BASE, STEEL ROD AND PLASTIC FITTING.

The Collectorate of Customs (Enforcement), 24, Mauve Area, G-9/1, Islamabad referred the matter of classification of ***"trolley wheel / trolley bag base consisting of wheels with metal base, steel rod and plastic fitting"*** to the Classification Committee for determination of appropriate classification as per Pakistan Customs Tariff.

Case Details:

2. Brief facts as reported by the referring Collectorate are that M/s R. G. Traders, Lahore imported a consignment of trolley puller and wheel from China and filed Goods Declaration No. ICSI-HC-783 dated 19.10.2022 through M/s New Sarhad Agency (C.H.A.L No. 2195), for clearance of the same. During assessment of the GD, one item described as **"trolley bag base consisting of wheels with metal base, steel rod and plastic fitting"** was declared / claimed by the importer under PCT heading 8302.2000, whereas the department assessed the goods under PCT heading 8302.4900.

3. The importer contested the classification of the trolley wheels and requested assessment of the goods under PCT heading 8302.2000. The importer stated that the subject goods are essentially wheels / castors and the attachment of plastic fitting, metal base and steel / iron rod does not change the main character and usage of the goods. The importer further requested that the impugned goods may be classified under PCT heading 8302.2000 instead of PCT heading 8302.4900. Accordingly, the goods were assessed provisionally under Section 81 of the Customs Act, 1969 after securing the differential amount of duty / taxes.

Arguments and Deliberations:

4. The matter was examined by the Classification Committee in light of the description of the goods, documents provided by the referring Collectorate, available sample / photographs, relevant provisions of the Pakistan Customs Tariff and General Rules for Interpretation.

5/8/26
Muhammad Abu Bakar Siddique
Chief (TPS)

Chief (TPS)

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Importer's point of view:

I. The importer was of the view that the goods are trolley wheels / castors used with trolley bags / luggage.

II. It was argued that the presence of plastic fitting, metal base and steel / iron rod is only for attachment / support and does not alter the essential character of the goods as wheels / castors.

III. The importer, therefore, requested that the subject goods may be classified under PCT heading 8302.2000, being a specific heading for castors.

Department's point of view:

IV. The departmental view was that the subject goods consist of wheels attached with metal base, steel rod and plastic fitting and are in the nature of trolley bag base / fittings.

V. ii. Therefore, the department assessed the goods under PCT heading 8302.4900 as other mountings, fittings and similar articles.

Law and Analysis:

5. Upon reviewing the relevant provisions of the Pakistan Customs Tariff, the following observations have been made:

> 8302 — Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.

6. The subject goods are trolley bag wheel assemblies consisting of wheels with metal base, steel rod and plastic fitting. These goods are designed to be fitted with trolley bags / luggage and their principal function is to provide mobility to the trolley bag. The metal base, steel rod and plastic fitting are ancillary / supporting components used for attachment or fitting of the wheel assembly with the trolley bag.

7. The heading 8302.2000 specifically covers castors, whereas PCT heading 8302.4900 is a residual heading covering other mountings, fittings and similar articles. Since the subject goods are identifiable as trolley wheels / castors and perform the function of castors, the specific heading is to be preferred over the residual heading.

8. In this regard, GIR 1 provides that classification shall be determined according to the terms of the headings and any relevant Section or Chapter Notes. Further, GIR 3(a) provides that where goods are prima facie classifiable under two or more headings, the heading which provides the most specific description shall be preferred to headings providing a more general description.

9. In the instant case, the goods are more specifically covered under PCT heading 8302.2000 as castors. The residual heading 8302.4900 would apply only where the goods are not more specifically covered elsewhere under heading 8302.

Conclusion:

10. After carefully considering the facts of the case, arguments of the importer and department, description and function of the goods, and the relevant provisions of the Pakistan Customs Tariff read with GIR 1 and GIR 3(a), the Classification Committee concludes that the goods described as **"trolley wheel / trolley bag base consisting of wheels with metal base, steel rod and plastic fitting"** are correctly classifiable under PCT heading:

8302.2000 — Castors

11. The above classification determination is specific to the product whose details / specifications have been given above. Further, this ruling is based on the documents, description and information provided by the referring Collectorate i.e. Collectorate of Customs, Islamabad, 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.

12. This Public Notice is issued in terms of Chapter-II (Classification) of CGO 12/2002 dated 15.06.2002 and appeal against this determination lies 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 Aftab)
Additional Collector/
Secretary to the Classification Committee.

Copy for information to:

1. The Member Customs (Customs-Policy), Federal Board of Revenue, Islamabad.
2. The Member Customs (Customs-Operation), Federal Board of Revenue, Islamabad.
3. The Member (Customs Legal & Accounting), Federal Board of Revenue, Islamabad.
4. The Member (FATE), Federal Board of Revenue, Islamabad with the 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), Custom House, Islamabad.
12. The Chief Collector of Customs (Balochistan), Custom House, Quetta.
13. The Chief Collector of Customs, (Khyber Pakhtunkhwa), Custom House, Peshawar.
14. The Director, Directorate of Customs (Valuation, 7th Floor Custom House, Karachi.

15. The Collectorate of Customs Appraisement East/West/PMBQ, Custom House, Karachi.
16. The Director, Reforms and Automation (R&A), Custom House, Karachi with the request to incorporate this ruling in WeBOC.
17. All Collectors / Directors of Customs
18. The Collector, Collectorate of Customs (Enforcement), Islamabad Dryport, 24, Mauve Area, G-9/1, Islamabad.
19. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
20. The Karachi Chamber of Commerce & Industry, Karachi.
21. The Karachi Customs Agents Association, Karachi.
22. M/s. R. G. Traders, 6-A Shah Alam Market, Lahore.
23. M/s New Sarhad Agency, (C.H.A.L No. 2195), Plot No. 26-B, Sector-II, K.S.S, Rawalpindi.
24. Notice Board.

(Muhammad Aftab)
Additional Collector/
Secretary to the Classification Committee.